

Public Notice of Regular Meeting

The Board of Trustees Copperas Cove Independent School District

A Regular Meeting of the Board of Trustees of Copperas Cove Independent School District will be held Tuesday, February 3, 2026, beginning at 6:00 PM in the CCISD Board Room, 408 S. Main St., Copperas Cove, TX 76522.

If, during the course of the meeting, the Board may lawfully conduct a closed meeting as to all or part of any item on the agenda, then, in accordance with applicable law, the Board will conduct a closed meeting in accordance with the Texas Open Meetings Act, Government Code, Chapter 551, Subchapters D and E or Texas Government Code section 418.183(f). The Board shall not conduct a closed meeting unless a quorum of the Board first convenes in an open meeting for which proper notice has been given. Before any closed meeting is conducted, the presiding officer will publicly identify the section or sections of the Open Meetings Act or other applicable law authorizing the closed meeting. All final votes, actions, or decisions regarding any matter deliberated in a closed meeting shall only be taken in open meeting for which proper notice has been given. [See BEC(LEGAL)]

The subjects to be discussed or considered or upon which any formal action may be taken are listed below. Items do not have to be taken in the same order as shown on this meeting notice.

1. Call to Order
2. Pledges of Allegiance — Students from S.C. Lee Junior High School
3. Invocation
4. Mission Statement:
The mission of Copperas Cove ISD is to provide exceptional opportunities for each student through exemplary instruction, which inspires academic success, personal excellence, and responsible citizenship.
5. Citizen Comments on Agenda Items
6. Good Things
 - A) Student -
 1. Copperas Cove High School Students who Graduated with Associate Degrees and Industry Certifications from Central Texas College through the CCISD Dual Credit and Early College Program
 - B)
 - C) Staff -
 2. Presentation of Proclamation from the City of Copperas Cove Commemorating National School Board Recognition Month
 3. Presentation of Proclamation from Coryell County Judge Roger Miller Commemorating National School Board Recognition Month

- D)
- E) Board of Trustees Recognition
- 7. Administrative Reports
 - A) Copperas Cove ISD Annual Audit Report by Singleton, Clark & Co., PC
 - B) Review the Bond Sale Results (Mr. Doug Whitt)
- 8. Information Item(s)
 - A) Construction Report
- 9. Consent Agenda
 - A) Board of Trustees Meeting Minutes:
 - SB Workshop/Board Training — December 2, 2025
 - SB Workshop/Special Called Meeting — December 8, 2025
 - SB Regular Meeting — December 15, 2025
 - B) Approve Resolution to Join Region VII Purchasing Cooperative
 - C) Items Exceeding \$50,000
 - 1. Purchase of Kubota Mini-Excavator (BuyBoard GM #706-23 - \$62,138.20 from Budgeted Funds)
 - 2. Place Single-Ply Roof System at Clements/Parsons ES (\$939,400.00 from Fund Balance)
 - 3. Bulldawg Stadium Track Resurface and Repair Procured (Region 7 Co-Op - Contract #GRND2527 and CBS2527 - \$415,700.00 from Assigned Funds)
 - D) Select Schneider Electric to Perform an Investment Grade Audit, Procured via TIPS Co-OP Contract #220104
 - E) Approve of the Quarterly Investment Report and Policy
 - F) Approve the Early Childhood Education Partnership Agreement
 - G) Approve the Contract between Copperas Cove ISD and The Stepping Stones Group for a Speech Language Pathologist (TIPS #230703 - \$66,248.00 from budgeted funds)
 - H) Approve the Recommended Library Book Purchases
 - I) Out Of State Trip(s):
 - Southwest Conference Teacher of the Year (SWCOLT) 2026 - February 19-21, 2026 - Broomfield, CO
- 10. Donation(s)
 - Copperas Cove Band and Guard Booster Club \$15986.25
- 11. Action Items
 - A) Consider and Take Action to Approve the Annual Audit Report for the 2024-2025 Fiscal Year Ending 8/31/2025
 - B) Consideration and Approval of an Order by the Board of Trustees of the Copperas Cove Independent School District Authorizing the Issuance of "Copperas Cove Independent School District Unlimited Tax School Building Bonds, Series 2026"; Levying a Continuing Direct Annual Ad Valorem Tax for the Payment of the Bonds; Prescribing the Form, Terms, Conditions and Resolving Other Matters Incident and Related to the Issuance, Sale and Delivery of the Bonds, Including the Approval and Distribution of a Notice of Sale and an Official Statement Pertaining Thereto; Authorizing the Execution of a Paying Agent/Registrar Agreement and an Official Bid Form; Complying with the Letter of Representations of File with the Depository Trust Company; and Providing an Effective Date

12. Closed Session:

If, during the course of the meeting, the Board determines that a closed session is required, the Board will conduct a closed meeting in accordance with the Texas Open Meetings Act, Tex. Government Code, including but not limited to:

551.071, Consultation with Attorney

551.072, Real Property

551.074, Personnel Matters

551.075, Conference with Employees

551.076, Security Devices

551.082, School Children/District Employees/Disciplinary Matter or Complaint

551.083 Considering the standards, guidelines, terms, or conditions the Board will follow or will instruct its representatives to follow, in consultation with representatives of employee groups

551.084, Investigation

A) Texas Government Code:

551.074 - Personnel Matters 1. Superintendent Contract

13. Reconvene Meeting

14. Consideration to Approve the Superintendent's Employment Contract with Dr. Brent E. Hawkins for a Term and Compensation as Outlined in the Approved Contract

15. Approve Hiring of Professional Staff

16. Adjournment

The notice for this meeting was posted in compliance with the Texas Open Meeting Act on:
January 28, 2026

For the Board of Trustees



Board of Trustees

Date of Meeting

Item Type

Item Name

District Goal

Summary
(Purpose/
Objective)

Fiscal Impact

Administrative
Recommendation

Attachments

Contact Person

E-Mail Address



Board of Trustees

Date of Meeting

Item Type

Item Name

District Goal

Summary
(Purpose/
Objective)

Fiscal Impact

Administrative
Recommendation

Attachments

Contact Person

E-Mail Address

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For Discussion
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COPPERAS COVE INDEPENDENT SCHOOL DISTRICT

ANNUAL FINANCIAL AND
COMPLIANCE REPORT

FOR THE YEAR ENDED
AUGUST 31, 2025



SINGLETON, CLARK
& COMPANY, PC CERTIFIED PUBLIC ACCOUNTANTS

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COPPERAS COVE INDEPENDENT SCHOOL DISTRICT
ANNUAL FINANCIAL AND COMPLIANCE REPORT
FOR THE YEAR ENDED AUGUST 31, 2025

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COPPERAS COVE INDEPENDENT SCHOOL DISTRICT
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For Discussion
Purposes Only

CERTIFICATE OF BOARD

Copperas Cove Independent School District
Name of School District

Coryell
County

050-910
Co.-Dist. Number

We, the undersigned, certify that the attached annual financial reports of the above named school district were reviewed and (check one) _____ approved _____ disapproved for the year ended August 31, 2025, at a meeting of the Board of Trustees of such school district on the ____ day of _____, _____.

Signature of Board Secretary

Signature of Board President

If the Board of Trustees disapproved of the auditor's report, the reason(s) for disapproving it is (are):
(attach list as necessary)

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FINANCIAL SECTION

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INDEPENDENT AUDITOR’S REPORT

To the Board of Trustees of
Copperas Cove Independent School District

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Copperas Cove Independent School District (the “District”), as of and for the year ended August 31, 2025, and the related notes to the financial statements, which collectively comprise the District’s basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the District, as of August 31, 2025, and the respective changes in financial position, and, where applicable, cash flows thereof and the respective budgetary comparison for the General Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor’s Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District’s ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor’s Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor’s report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists.

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis section which precedes the basic financial statements and the pension and other post-employment benefits liabilities related schedules following the notes to the financial statements be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The combining and individual nonmajor fund financial statements and the schedule of expenditures of federal awards as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, are presented for purposes of additional analysis and are not a required part of the basic financial statements.

Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements and the schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

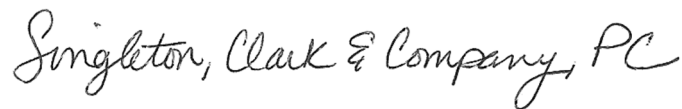
Other Information

Management is responsible for the other information included within the annual report. The other information comprises exhibits required by the Texas Education Agency which present property tax collection and receivable information, budget-to-actual comparisons for the Child Nutrition Fund and Debt Service Fund, and information related to expenditure levels of selected state funding allotments. Our opinions on the basic financial statements do not cover this other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 10, 2025 on our consideration of Copperas Cove Independent School District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.



Singleton, Clark & Company, PC
Cedar Park, Texas

November 10, 2025

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COPPERAS COVE INDEPENDENT SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED AUGUST 31, 2025

DRAFT -
For Discussion
Purposes Only

MANAGEMENT'S DISCUSSION AND ANALYSIS

In this section of the Annual Financial and Compliance Report, we, the managers of Copperas Cove Independent School District (the "District") discuss and analyze the financial performance of the District for the fiscal year ended August 31, 2025. Please read this information in conjunction with the District's basic financial statements, which follow this section.

FINANCIAL HIGHLIGHTS

- The District's net position for governmental activities decreased by \$6,089,011 as a result of this year's current operations, to end at \$144,581,268.
- Total governmental funds of the District (the General Fund plus all Special Revenue Funds, the Capital Projects Fund, and the Debt Service Fund) reported an overall fund balance decrease of \$4,242,783, to end at \$77,153,989.
- The General Fund of the District reported a fund balance decrease of \$3,024,580 for the year, to end at \$73,779,117.

OVERVIEW OF THE FINANCIAL SECTION

The Financial Section is the most substantial part of this Annual Financial and Compliance Report. It consists of the independent auditor's report, management's discussion and analysis (this section), a set of basic financial statements with required note disclosures, and finally, required supplementary information and other supporting statements and schedules as applicable.

Independent Auditor's Report

State law requires the District's financial statements to be audited by an independent certified public accountant each year. The primary purpose of the annual audit is for the auditor to express an opinion as to whether the financial statements of the District appear to be free from material misstatement. The audit is required to be conducted in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. The District received an *Unmodified* opinion on its financial statements this year.

Management's Discussion and Analysis

The Management's Discussion and Analysis (MD&A) section of the report is intended to introduce the financial statements and to provide discussion and analysis regarding the financial performance of the District during the year. The MD&A is written by management of the District and provides for a less formal presentation of the financial activities of the District than is found within the basic financial statements themselves.

Basic Financial Statements

The Basic Financial Statements consist of a series of financial statements and required note disclosures. These statements include government-wide financial statements which present the District in a consolidated and long-term manner using full-accrual accounting similar to that of a business enterprise, and fund financial statements which present a more detailed view of the District using a more short-term view and traditional modified-accrual governmental accounting. These financial statements are followed with detailed notes which provide narrative explanations and additional data for full disclosure of information.

COPPERAS COVE INDEPENDENT SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED AUGUST 31, 2025

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For Discussion
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Required Supplementary Information

The previously discussed Management's Discussion and Analysis section is considered to be required supplementary information, however, the governmental reporting framework requires that it be presented before the financial statements. When applicable, additional required supplementary information must follow the financial statements. Within this financial report, the District presents required schedules related to its participation in the Teacher Retirement System of Texas and the Texas Public School Retired Employees Group Insurance Plan.

Combining and Individual Fund Statements and Schedules

The combining statements provide detailed information about the District's nonmajor funds. While the primary financial statements present the nonmajor funds in a consolidated manner, the combining statements list all of the nonmajor funds separately, each in its own column. In addition, this section also includes schedules required by the Texas Education Agency to report tax collection information and budget to actual information for the District's child nutrition and debt service functions.

OVERVIEW OF THE FEDERAL AWARDS SECTION

Report on Internal Controls and Compliance

In accordance with *Government Auditing Standards*, the auditor is required to consider the internal controls the District has in place over financial reporting and whether any noncompliance with rules, laws, and regulations was noted during the audit. This report describes the scope of the testing of internal control and compliance, however, it does not provide an opinion on the effectiveness of internal control or on compliance.

Report on Compliance and Internal Control for Each Major Program

Because the District expended more than \$750,000 in federal grant awards, an additional independent auditor's report on compliance and internal control over the District's major federal grant programs was required. This report provides an opinion by the independent audit firm that the District complied, in all material respects, with the requirements applicable to the federal grants received and expended.

Schedule of Expenditures of Federal Awards

The Schedule of Expenditures of Federal Awards (SEFA) provides a detailed listing of the federal grant awards received by the District during the year. This listing includes federal grant names, identification numbers, and amounts expended.

Schedule of Findings and Questioned Costs

The Schedule of Findings and Questioned Costs provides an overall summary of auditor results, including identification of the type of opinion on the financial statements, whether any significant deficiencies or material weaknesses in internal controls were observed by the audit firm, and whether any material noncompliance was noted. This schedule also lists information related to the audit of the District's major federal programs and lists any audit findings reported by the audit firm for the year.

Reporting the District as a Whole

The Statement of Net Position and the Statement of Activities

The analysis of the District's overall financial condition and operations begins with the government-wide financial statements which immediately follow this section. The government-wide financial statements include the Statement of Net Position and the Statement of Activities. The primary purpose of these financial statements is to show whether the District is better off or worse off as a result of the year's activities. The Statement of Net Position includes all the District's assets, deferred outflows, liabilities, and deferred inflows at the end of the year while the Statement of Activities includes all the revenues and expenses generated by the District's operations during the year. These apply the accrual basis of accounting which is the basis used by private sector companies.

All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid. The District's revenues are divided into those provided by outside parties who share the costs of some programs, such as tuition received from students from outside the District and grants provided by the U.S. Department of Education to assist children with disabilities or from disadvantaged backgrounds (program revenues), and revenues provided by the taxpayers or by the State of Texas in equalization funding processes (general revenues). All the District's assets are reported whether they serve the current year or future years. Liabilities are considered regardless of whether they must be paid in the current or future years.

The Statement of Net Position and the Statement of Activities report the District's net position and changes in net position. The District's net position (the difference between assets, deferred outflows, liabilities, and deferred inflows) provides one measure of the District's financial health. Over time, increases or decreases in the District's net position are one indicator of whether its financial health is improving or deteriorating. To fully assess the overall health of the District, however, you should consider nonfinancial factors as well, such as changes in the District's average daily attendance or its property tax base and the condition of the District's facilities.

In the Statement of Net Position and the Statement of Activities, school districts divide up their financial activities as follows:

- Governmental activities – School districts report basic services here, including the instruction of students, counseling, co-curricular activities, child nutrition services, transportation, maintenance, community services, and general administration. Property taxes, state block grants based on student attendance and demographics, and other state and federal grants finance most of these activities.
- Business-type activities – School districts may charge a fee to "customers" to help it cover all or most of the cost of services it provides for child care programs or other activities that closely model a business venture.

Reporting the District's Most Significant Funds

Fund Financial Statements

The fund financial statements follow the government-wide statements and provide detailed information about the most significant funds of the District, not the District as a whole. Laws and regulations require the District to establish separate funds, such as for grants received from the state and federal government, money received from bond issues for capital projects, or for money raised specifically for debt service purposes, in order to clearly display financial accountability for use of these funds.

COPPERAS COVE INDEPENDENT SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED AUGUST 31, 2025

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School districts use two different kinds of funds for operations, governmental funds and proprietary funds, which use different accounting approaches.

- A school district will use *governmental funds* to account for basic services. These use modified accrual accounting (a method that measures the receipt and disbursement of cash and all other financial assets that can be readily converted to cash) and report balances that are available for future spending. The governmental fund statements provide a detailed short-term view of the District's general operations and the basic services it provides. We describe the differences between governmental activities (reported in the Statement of Net Position and the Statement of Activities) and governmental funds in reconciliation schedules following each of the fund financial statements.
- A school district will use *proprietary funds* to account for the activities for which it charges users (whether outside customers or other units of the District). Proprietary funds use the same accounting methods employed in the Statement of Net Position and the Statement of Activities. In fact, when a district utilizes enterprise funds, (one category of proprietary funds) these are the business-type activities reported in the government-wide statements but they contain more detail and additional information, such as cash flows. Internal service funds (the other category of proprietary funds) report activities that provide supplies and services for a district's other programs and activities, such as a district's self-insurance programs.

The District as Trustee

Reporting the District's Fiduciary Responsibilities

The District is the trustee, or fiduciary, for money raised by student activities and alumni scholarship programs. All of the District's fiduciary activities are reported in separate Statements of Fiduciary Net Position and Changes in Fiduciary Net Position on pages that follow the governmental fund and proprietary fund financial statements. We exclude these resources from the District's other financial statements because the District cannot use these assets to finance its operations. The District is however responsible for applying sound financial internal controls over these funds and for ensuring that these resources are used for their intended purposes.

COPPERAS COVE INDEPENDENT SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED AUGUST 31, 2025

DRAFT -
For Discussion
Purposes Only

GOVERNMENT-WIDE FINANCIAL ANALYSIS

The following analysis focuses on the net position (Table I) and changes in net position (Table II) of the District's governmental activities.

Net position of the District's governmental activities decreased from \$150,670,279 (as restated) to \$144,581,268. Unrestricted net position – the part of net position that can be used to finance day-to-day operations without constraints established by debt covenants, enabling legislation, or other legal requirements – was \$19,061,612 at August 31, 2025. The decrease in governmental net position relates primarily to higher than originally anticipated expenses.

Table I
COPPERAS COVE INDEPENDENT SCHOOL DISTRICT
NET POSITION

	Governmental Activities 2025	(Restated) Governmental Activities 2024	Change
Current & Other Assets	\$ 87,575,751	\$ 90,233,571	\$ (2,657,820)
Capital Assets	124,394,282	129,417,863	(5,023,581)
Total Assets	<u>211,970,033</u>	<u>219,651,434</u>	<u>(7,681,401)</u>
Deferred Outflows of Resources	<u>24,898,886</u>	<u>28,225,854</u>	<u>(3,326,968)</u>
Current Liabilities	9,238,824	7,688,660	1,550,164
Long-Term Liabilities	<u>56,731,019</u>	<u>60,018,949</u>	<u>(3,287,930)</u>
Total Liabilities	<u>65,969,843</u>	<u>67,707,609</u>	<u>(1,737,766)</u>
Deferred Inflows of Resources	<u>26,317,808</u>	<u>29,499,400</u>	<u>(3,181,592)</u>
Net Position:			
Net Investment in Capital Assets	123,966,333	126,481,065	(2,514,732)
Restricted	1,553,323	2,824,190	(1,270,867)
Unrestricted	<u>19,061,612</u>	<u>21,365,024</u>	<u>(2,303,412)</u>
Total Net Position	<u>\$ 144,581,268</u>	<u>\$ 150,670,279</u>	<u>\$ (6,089,011)</u>

COPPERAS COVE INDEPENDENT SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED AUGUST 31, 2025

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For Discussion
Purposes Only

Table II
COPPERAS COVE INDEPENDENT SCHOOL DISTRICT
CHANGES IN NET POSITION

	Governmental Activities 2025	(Restated) Governmental Activities 2024	Change
Revenues:			
Program Revenues:			
Charges for Services	\$ 1,586,106	\$ 1,522,609	\$ 63,497
Operating Grants & Contributions	11,501,875	17,743,082	(6,241,207)
General Revenues:			
Maintenance & Operations Taxes	14,831,306	14,664,048	167,258
Debt Service Taxes	403,740	1,484,483	(1,080,743)
State Aid - Formula Grants	67,211,966	64,384,523	2,827,443
Grants & Contributions not Restricted	6,164,058	16,316,056	(10,151,998)
Investment Earnings	4,011,370	4,383,346	(371,976)
Miscellaneous	557,094	320,725	236,369
Total Revenue	<u>106,267,515</u>	<u>120,818,872</u>	<u>(14,551,357)</u>
Expenses:			
Instruction	62,286,070	70,621,655	(8,335,585)
Instructional Resources & Media Services	1,292,063	1,643,890	(351,827)
Curriculum & Instructional Staff Development	559,193	1,117,429	(558,236)
Instructional Leadership	4,706,925	5,160,536	(453,611)
School Leadership	4,507,043	4,997,889	(490,846)
Guidance, Counseling, & Evaluation Services	4,888,799	5,257,145	(368,346)
Social Work Services	302,563	316,653	(14,090)
Health Services	901,907	1,025,092	(123,185)
Student Transportation	3,495,193	3,843,338	(348,145)
Food Services	5,238,192	5,785,551	(547,359)
Extracurricular Activities	3,730,028	3,704,800	25,228
General Administration	3,421,677	3,317,599	104,078
Facilities Maintenance and Operations	10,416,068	10,572,165	(156,097)
Security and Monitoring Services	3,553,212	2,064,821	1,488,391
Data Processing Services	2,411,747	2,705,530	(293,783)
Community Services	207,470	248,936	(41,466)
Debt Service	-	38,948	(38,948)
Other Intergovernmental Charges	438,376	454,090	(15,714)
Total Expenses	<u>112,356,526</u>	<u>122,876,067</u>	<u>(10,519,541)</u>
Change in Net Position	<u>(6,089,011)</u>	<u>(2,057,195)</u>	<u>(4,031,816)</u>
Net Position at 9/1/24 and 9/1/23	150,670,279	152,359,663	(1,689,384)
Prior Period Adjustment	-	367,811	(367,811)
Net Position at 8/31/25 and 8/31/24	<u>\$ 144,581,268</u>	<u>\$ 150,670,279</u>	<u>\$ (6,089,011)</u>

COPPERAS COVE INDEPENDENT SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED AUGUST 31, 2025

DRAFT -
For Discussion
Purposes Only

THE DISTRICT'S FUNDS

As the District completed this annual period, the General Fund reported a fund balance of \$73,779,117, which is \$3,024,580 less than last year's total of \$76,803,697. The decrease in fund balance is mainly attributable to higher than originally anticipated expenditures for the year.

The District's IDEA-Part B, Formula Fund accounts for resources related to operating education programs for children with disabilities. The Fund's ending fund balance remained \$-0- as this fund administers a federal reimbursement program. The IDEA-Part B, Formula Fund exists to help school districts provide a free appropriate public education to eligible students with disabilities.

The District's Elementary & Secondary School Emergency Relief Fund (ESSER III) reported a fund balance of \$-0- as of year-end. This fund is a special revenue fund used for recording activity related to a federal reimbursement grant whereby funds received must equal expenditures for the fiscal year. The purpose of the ESSER III Fund is to account for resources restricted to addressing learning loss due to the COVID-19 pandemic.

The District's other governmental funds reported combined ending fund balances of \$3,374,872. This combined balance is \$1,218,203 less than the previous. The primary reason for this change in the combined fund balance was the negative change in fund balances of the District's Child Nutrition and Debt Service Funds.

Over the course of the year, the Board of Trustees generally revises the District's budget based on financial updates provided by management of the District. These amendments involve moving funds from programs that did not need all the resources originally appropriated to them to programs with resource needs, or to react to originally unforeseen circumstances, such as unanticipated new revenues or unavoidable new costs. Budget amendments to State Program and Federal Program Revenues as well as Instruction and Facilities Acquisition & Construction expenditure line items were considered significant.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

As of August 31, 2025, the District had \$124,394,282 (net of accumulated depreciation) invested in a broad range of capital assets, including facilities and equipment for instruction, transportation, athletics, administration, and maintenance.

A summary of the ending balances of capital assets by major category for both 2025 and 2024 is as follows:

	Governmental Activities 2025	Governmental Activities 2024	Change
Land	\$ 3,344,466	\$ 3,344,466	\$ -
Construction in Progress	813,864	9,246,888	(8,433,024)
Buildings	210,784,057	200,354,687	10,429,370
Furniture and Equipment	17,827,303	16,086,764	1,740,539
SBITA	2,333,517	2,333,517	-
Total	<u>235,103,207</u>	<u>231,366,322</u>	<u>3,736,885</u>
Less Accumulated Depreciation	<u>(110,708,925)</u>	<u>(101,948,459)</u>	<u>(8,760,466)</u>
Capital Assets, Net of Depreciation	<u>\$ 124,394,282</u>	<u>\$ 129,417,863</u>	<u>\$ (5,023,581)</u>

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COPPERAS COVE INDEPENDENT SCHOOL DISTRICT
 MANAGEMENT’S DISCUSSION AND ANALYSIS
 FOR THE YEAR ENDED AUGUST 31, 2025

**DRAFT -
 For Discussion
 Purposes Only**

Debt

At year-end, the District had \$427,949 in SBITA Payables versus \$2,837,666 last year’s long-term payables. The decrease is attributable to the District making scheduled payments on its long-term debt during the year.

A summary of the ending balances of long-term debt by type for both 2025 and 2024 is as follows:

	Governmental Activities 2025	Governmental Activities 2024	Change
Bonds Payable	\$ -	\$ 1,805,000	\$ (1,805,000)
SBITA Payable	427,949	1,032,666	(604,717)
Total	\$ 427,949	\$ 2,837,666	\$ (2,409,717)

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

The District's elected and appointed officials considered many factors when setting the fiscal year 2025- 2026 budget and tax rates. Those factors include property values, changes in enrollment, the economy, projections of future budget years, and legislative mandates. The District has adopted a General Fund budget of \$93.2 million for the 2025-2026 fiscal year. This reflects an approximate increase of \$640,000 in budgeted expenditures from the fiscal year 2024-2025 adopted budget to fiscal year 2025-2026.

For the 2025-2026 budget year, the District has held constant its maintenance and operations tax rate at \$0.757500 per hundred of taxable value. The District adopted a debt service tax rate of \$0.020203 for the 2025-2026 budget year. The combined tax rate of the District for the 2025-2026 budget year is \$0.777703 per hundred of taxable value.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, investors, and creditors with a general overview of the District's finances and to show the District's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the District's Business Office, at Copperas Cove Independent School District, 408 South Main St., Copperas Cove, Texas 76522, or by calling (254) 547-1227.

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BASIC FINANCIAL STATEMENTS

COPPERAS COVE INDEPENDENT SCHOOL DISTRICT
STATEMENT OF NET POSITION
AUGUST 31, 2025

EXHIBIT A-1
DRAFT -
For Discussion
Purposes Only

Data Control Codes	Primary Government <u>1</u> Governmental Activities
ASSETS	
1110 Cash and Cash Equivalents	\$ 70,628,660
1120 Investments - Current	40,596
1225 Property Taxes Receivable, net	299,133
1240 Due from Other Governments	1,508,030
1267 Due from Trust and Custodial Funds	271
1290 Other Receivables, net	4,307
1300 Inventories	465,246
1410 Deferred Expenditures or Expenses	1,067
Capital Assets:	
1510 Land Purchases and Improvements	3,344,466
1520 Buildings and Improvements, net	115,412,394
1530 Furniture and Equipment, net	4,451,983
1553 SBITA Assets, net	371,575
1580 Construction in Progress	813,864
1910 Long-Term Investments	14,628,441
1000 Total Assets	<u>211,970,033</u>
DEFERRED OUTFLOWS OF RESOURCES	
1705 Deferred Outflows-Pension	14,625,769
1706 Deferred Outflows-OPEB	10,273,117
Total Deferred Outflows of Resources	<u>24,898,886</u>
LIABILITIES	
2110 Accounts Payable	1,899,524
2150 Payroll Deductions and Withholdings	516,195
2160 Accrued Wages Payable	6,130,459
2177 Due to Trust and Custodial Funds	38,174
2180 Due to Other Governments	96,676
2200 Accrued Expenses	335,766
2300 Unavailable Revenue	222,030
Noncurrent Liabilities:	
2501 Due Within One Year	383,371
2502 Due in More Than One Year	9,395,105
2540 Net Pension Liability	28,427,553
2545 Other Post-Employment Benefits Liability	18,524,990
2000 Total Liabilities	<u>65,969,843</u>
DEFERRED INFLOWS OF RESOURCES	
2605 Deferred Inflows-Pension	8,819,223
2606 Deferred Inflows-OPEB	17,498,585
Total Deferred Inflows of Resources	<u>26,317,808</u>
NET POSITION	
3200 Net Investment in Capital Assets	123,966,333
Restricted for:	
3820 Federal & State Programs	860,831
3850 Debt Service	692,492
3900 Unrestricted	19,061,612
3000 Total Net Position	<u>\$ 144,581,268</u>

The notes to the financial statements are an integral part of this statement.

COPPERAS COVE INDEPENDENT SCHOOL DISTRICT
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED AUGUST 31, 2025

EXHIBIT B-1
DRAFT -
For Discussion
Purposes Only

Data Control Codes	1	Program Revenues		Net (Expense) Rev. & Changes in Net Position
		3	4	6
	Expenses	Charges for Services	Operating Grants and Contributions	Primary Gov. Governmental Activities
Primary Government:				
GOVERNMENTAL ACTIVITIES:				
11 Instruction	\$ 62,286,070	\$ 5,932	\$ 4,900,407	\$ (57,379,731)
12 Instructional Resources & Media Services	1,292,063	-	74,563	(1,217,500)
13 Curriculum & Instructional Staff Development	559,193	-	137,378	(421,815)
21 Instructional Leadership	4,706,925	-	516,818	(4,190,107)
23 School Leadership	4,507,043	-	125,906	(4,381,137)
31 Guidance, Counseling, & Evaluation Services	4,888,799	-	125,301	(4,763,498)
32 Social Work Services	302,563	-	1,902	(300,661)
33 Health Services	901,907	-	20,856	(881,051)
34 Student Transportation	3,495,193	-	66,562	(3,428,631)
35 Food Services	5,238,192	553,466	3,451,503	(1,233,223)
36 Extracurricular Activities	3,730,028	1,014,655	485,171	(2,230,202)
41 General Administration	3,421,677	12,053	50,009	(3,359,615)
51 Facilities Maintenance and Operations	10,416,068	-	127,833	(10,288,235)
52 Security and Monitoring Services	3,553,212	-	1,193,911	(2,359,301)
53 Data Processing Services	2,411,747	-	54,634	(2,357,113)
61 Community Services	207,470	-	169,121	(38,349)
99 Other Intergovernmental Charges	438,376	-	-	(438,376)
TG Total Governmental Activities:	<u>112,356,526</u>	<u>1,586,106</u>	<u>11,501,875</u>	<u>(99,268,545)</u>
TP TOTAL PRIMARY GOVERNMENT:	<u>\$ 112,356,526</u>	<u>\$ 1,586,106</u>	<u>\$ 11,501,875</u>	<u>(99,268,545)</u>
General Revenues:				
Taxes:				
MT Property Taxes, Levied for General Purposes				14,831,306
DT Property Taxes, Levied for Debt Service				403,740
SF State Aid - Formula Grants				67,211,966
GC Grants and Contributions, not Restricted				6,164,058
IE Investment Earnings				4,011,370
MI Miscellaneous				557,094
Total General Revenues				<u>93,179,534</u>
CN Change in Net Position				(6,089,011)
NB Net Position -- Beginning (Restated)				150,670,279
NE Net Position -- Ending				<u>\$ 144,581,268</u>

The notes to the financial statements are an integral part of this statement.

COPPERAS COVE INDEPENDENT SCHOOL DISTRICT
BALANCE SHEET
GOVERNMENTAL FUNDS
AUGUST 31, 2025

DRAFT -
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Purposes Only

Data Control Codes	10	General Fund	IDEA-Part B, Formula	ESSER III
ASSETS				
1110 Cash and Cash Equivalents		\$ 56,437,128	\$ 2,667,859	\$ 4,470,032
1120 Investments - Current		35,954	-	-
1220 Property Taxes - Delinquent		451,373	-	-
1230 Allowance for Uncollectible Taxes (Credit)		(176,034)	-	-
1240 Due from Other Governments		770,635	99,574	-
1260 Due from Other Funds		13,822,332	-	-
1267 Due from Trust and Custodial Funds		271	-	-
1290 Other Receivables		4,307	-	-
1310 Inventories		187,833	-	-
1410 Deferred Expenditures		1,067	-	-
1910 Long-Term Investments		14,628,441	-	-
1000 Total Assets		\$ 86,163,307	\$ 2,767,433	\$ 4,470,032
LIABILITIES				
2110 Accounts Payable		\$ 1,671,334	\$ -	\$ -
2150 Payroll Deductions and Withholdings		516,195	-	-
2160 Accrued Wages Payable		5,770,752	141,169	-
2170 Due to Other Funds		4,101,411	2,626,264	4,351,256
2177 Due to Trust and Custodial Funds		38,174	-	-
2180 Due to Other Governments		-	-	-
2300 Unavailable Revenue		10,985	-	118,776
2000 Total Liabilities		12,108,851	2,767,433	4,470,032
DEFERRED INFLOWS OF RESOURCES				
2600 Deferred Inflows-Unavailable Revenues		275,339	-	-
Total Deferred Inflows of Resources		275,339	-	-
FUND BALANCES				
Nonspendable:				
3410 Inventories		187,833	-	-
3430 Prepaid Items		1,067	-	-
Restricted for:				
3450 Federal or State Funds Restricted		-	-	-
3480 Retirement of Long-Term Debt		-	-	-
Committed for:				
3510 Construction		42,947,140	-	-
3545 Other Committed Fund Balance		7,000,000	-	-
Assigned for:				
3590 Other Assigned Fund Balance		-	-	-
3600 Unassigned Fund Balance		23,643,077	-	-
3000 Total Fund Balances		73,779,117	-	-
4000 Total Liabilities, Deferred Inflows, and Fund Balances		\$ 86,163,307	\$ 2,767,433	\$ 4,470,032

The notes to the financial statements are an integral part of this statement.

		98
Other	Total	
Funds	Governmental	
Funds	Funds	
\$ 6,313,383	\$ 69,888,402	
1,296	37,250	
39,007	490,380	
(15,213)	(191,247)	
637,821	1,508,030	
1,016,299	14,838,631	
-	271	
-	4,307	
277,413	465,246	
-	1,067	
-	14,628,441	
<u>\$ 8,270,006</u>	<u>\$ 101,670,778</u>	
\$ 228,190	\$ 1,899,524	
-	516,195	
218,538	6,130,459	
4,235,667	15,314,598	
-	38,174	
96,676	96,676	
92,269	222,030	
<u>4,871,340</u>	<u>24,217,656</u>	
23,794	299,133	
<u>23,794</u>	<u>299,133</u>	
277,413	465,246	
-	1,067	
860,831	860,831	
668,698	668,698	
938,741	43,885,881	
-	7,000,000	
629,189	629,189	
-	23,643,077	
<u>3,374,872</u>	<u>77,153,989</u>	
<u>\$ 8,270,006</u>	<u>\$ 101,670,778</u>	

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COPPERAS COVE INDEPENDENT SCHOOL DISTRICT
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE
STATEMENT OF NET POSITION
AUGUST 31, 2025

EXHIBIT C-2
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For Discussion
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		1
3000C1	Total Fund Balances - Governmental Funds	\$ 77,153,989
1	Capital assets used in governmental activities are not current financial resources and, therefore, are not reported in the governmental funds.	
	Governmental capital assets	\$ 235,103,207
	Less accumulated depreciation	(110,708,925)
		124,394,282
2	Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds.	
	SBITA payables	(427,949)
	Compensated absences	(9,350,527)
	Net pension liability	(28,427,553)
	Net OPEB liability	(18,524,990)
		(56,731,019)
3	Deferred outflows and inflows of resources related to pensions and other post-employment benefits are applicable to future periods and, therefore, are not reported in the funds.	
	Deferred outflows of resources related to	14,625,769
	Deferred inflows of resources related to pensions	(8,819,223)
	Deferred outflows of resources related to OPEB	10,273,117
	Deferred inflows of resources related to OPEB	(17,498,585)
		(1,418,922)
4	Property taxes are recognized as revenue in the governmental funds when collected, but recognized on the Statement of Activities in the year levied. Therefore, property taxes receivable, net of allowance for uncollectible accounts, is added to the Statement of Net Position for governmental activities.	299,133
5	The District uses an Internal Service Fund to charge the costs of certain activities, such as the provision of workers compensation insurance, to other individual funds. Even though the Internal Service Fund is a proprietary fund, the assets and liabilities of this fund are added to the Statement of Net Position for governmental activities.	883,805
3000A1	Net Position of Governmental Activities	\$ 144,581,268

The notes to the financial statements are an integral part of this statement.

COPPERAS COVE INDEPENDENT SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED AUGUST 31, 2025

DRAFT -
For Discussion
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		10		
Data				
Control		General	IDEA-Part B,	
Codes		Fund	Formula	ESSER III
REVENUES				
5700	Local and Intermediate Sources	\$ 19,167,011	\$ -	\$ -
5800	State Program Revenues	72,358,440	-	-
5900	Federal Program Revenues	4,097,352	1,667,058	-
5020	Total Revenues	<u>95,622,803</u>	<u>1,667,058</u>	<u>-</u>
EXPENDITURES				
0011	Instruction	55,787,312	241,512	-
0012	Instructional Resources & Media Services	1,186,315	-	-
0013	Curriculum & Instructional Staff Development	368,951	-	-
0021	Instructional Leadership	3,838,519	211,403	-
0023	School Leadership	4,352,810	-	-
0031	Guidance, Counseling & Evaluation Services	3,417,677	1,214,143	-
0032	Social Work Services	283,654	-	-
0033	Health Services	875,246	-	-
0034	Student Transportation	4,212,080	-	-
0035	Food Services	128,066	-	-
0036	Extracurricular Activities	3,033,719	-	-
0041	General Administration	3,232,071	-	-
0051	Facilities Maintenance and Operations	10,024,697	-	-
0052	Security and Monitoring Services	2,029,208	-	-
0053	Data Processing Services	2,317,673	-	-
0061	Community Services	-	-	-
0071	Debt Service - Principal	573,267	-	-
0072	Debt Service - Interest	26,431	-	-
0081	Facilities Acquisition and Construction	2,554,097	-	-
0099	Other Intergovernmental Charges	405,590	-	-
6030	Total Expenditures	<u>98,647,383</u>	<u>1,667,058</u>	<u>-</u>
1200	Net Change in Fund Balance	(3,024,580)	-	-
0100	Fund Balance - Beginning	76,803,697	-	-
3000	Fund Balance - Ending	<u>\$ 73,779,117</u>	<u>\$ -</u>	<u>\$ -</u>

The notes to the financial statements are an integral part of this statement.

98	
Other	Total
Funds	Governmental Funds
\$ 2,144,447	\$ 21,311,458
3,830,777	76,189,217
5,910,197	11,674,607
<u>11,885,421</u>	<u>109,175,282</u>
3,647,441	59,676,265
56,900	1,243,215
153,168	522,119
483,181	4,533,103
23,287	4,376,097
50,097	4,681,917
-	283,654
-	875,246
-	4,212,080
4,774,345	4,902,411
501,713	3,535,432
3,144	3,235,215
92	10,024,789
1,319,539	3,348,747
8,164	2,325,837
191,953	191,953
1,836,450	2,409,717
54,150	80,581
-	2,554,097
-	405,590
<u>13,103,624</u>	<u>113,418,065</u>
(1,218,203)	(4,242,783)
4,593,075	81,396,772
<u>\$ 3,374,872</u>	<u>\$ 77,153,989</u>

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COPPERAS COVE INDEPENDENT SCHOOL DISTRICT
RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED AUGUST 31, 2025

EXHIBIT C-4
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1200C3	Total Net Change in Fund Balances – Governmental Funds		\$ (4,242,783)
1	Governmental funds report the portion of capital outlay for capitalized assets as expenditures. However, in the Statement of Activities, the costs of those assets are allocated over their estimated useful lives as		
	Expenditures for capitalized assets	\$ 3,736,885	
	Less current year depreciation	<u>(8,760,466)</u>	(5,023,581)
2	Repayment of principal on bonds, notes, leases and SBITA is an expenditure in the governmental funds, but this expenditure is removed from the Statement of Activities and these repayments instead reduce long-term liabilities on the Statement of Net Position.		2,409,717
3	Since long-term debt is not recorded in governmental funds, amortization of related issuance premiums and discounts is also not recorded.		99,133
4	Property taxes are recognized as revenue in the governmental funds when collected but recognized on the Statement of Activities in the year levied. Therefore the uncollected amount of the current year levy is added to current year property tax revenue on the Statement of Activities.		9,976
5	Governmental funds report pension contributions as expenditures. However, pension contributions are reported as deferred outflows of resources on the Statement of Net Position if made after the net pension liability measurement date. In addition, the change in the net pension liability, adjusted for changes in deferred pension items, is reported as pension expense in the Statement of Activities.		(1,507,796)
6	Governmental funds report OPEB contributions as expenditures. However, OPEB contributions are reported as deferred outflows of resources on the Statement of Net Position if made after the net OPEB liability measurement date. In addition, the change in the net OPEB liability, adjusted for changes in deferred OPEB items, is reported as OPEB expense in the Statement of Activities.		2,410,845
7	The District uses an Internal Service Fund to charge the costs of certain activities, such as the provision of workers compensation insurance, to other individual funds. Even though the Internal Service Fund is a proprietary fund, this fund is consolidated with the governmental activities column on the Statement of Activities.		24,822
8	The decrease in compensated absences does not affect current financial resources and therefore is not reported in the governmental funds.		(269,344)
CNB1	Change in Net Position of Governmental Activities		<u>\$ (6,089,011)</u>

The notes to the financial statements are an integral part of this statement.

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COPPERAS COVE INDEPENDENT SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL – GENERAL FUND
FOR THE YEAR ENDED AUGUST 31, 2025

EXHIBIT G-1
DRAFT -
For Discussion
Purposes Only

Data Control Codes	Budgeted Amounts		Actual Amounts	Variance With Final Budget
	Original	Final	(GAAP BASIS)	
REVENUES				
5700 Local & Intermediate Sources	\$ 16,494,803	\$ 16,494,803	\$ 19,167,011	\$ 2,672,208
5800 State Program Revenues	63,185,843	67,185,853	72,358,440	5,172,587
5900 Federal Program Revenues	1,000,000	3,800,000	4,097,352	297,352
5020 Total Revenues	<u>80,680,646</u>	<u>87,480,656</u>	<u>95,622,803</u>	<u>8,142,147</u>
EXPENDITURES				
Current:				
0011 Instruction	54,358,973	56,110,404	55,787,312	323,092
0012 Instructional Resources & Media Svcs.	1,292,312	1,292,312	1,186,315	105,997
0013 Curriculum & Instructional Staff Dev.	326,325	406,325	368,951	37,374
0021 Instructional Leadership	3,773,777	3,773,777	3,838,519	(64,742)
0023 School Leadership	4,415,827	4,415,827	4,352,810	63,017
0031 Guidance, Counseling & Evaluation Svcs.	3,175,487	3,325,487	3,417,677	(92,190)
0032 Social Work Services	274,691	277,691	283,654	(5,963)
0033 Health Services	809,628	909,628	875,246	34,382
0034 Student Transportation	4,029,233	4,229,233	4,212,080	17,153
0035 Food Services	30,000	140,000	128,066	11,934
0036 Extracurricular Activities	2,832,212	3,082,212	3,033,719	48,493
0041 General Administration	2,758,166	3,158,166	3,232,071	(73,905)
0051 Facilities Maintenance & Operations	9,537,596	9,937,596	10,024,697	(87,101)
0052 Security and Monitoring Services	1,516,652	2,066,652	2,029,208	37,444
0053 Data Processing Services	2,427,820	2,427,820	2,317,673	110,147
0061 Community Services	10,300	10,300	-	10,300
Debt Service:				
0071 Principal on Long Term Debt	573,267	573,267	573,267	-
0072 Interest on Long Term Debt	26,431	26,431	26,431	-
Capital Outlay:				
0081 Facilities Acquisition & Construction	-	2,655,569	2,554,097	101,472
Intergovernmental:				
0099 Other Intergovernmental Charges	362,600	512,600	405,590	107,010
6030 Total Expenditures	<u>92,531,297</u>	<u>99,331,297</u>	<u>98,647,383</u>	<u>683,914</u>
1200 Net Change in Fund Balances	(11,850,651)	(11,850,641)	(3,024,580)	8,826,061
0100 Fund Balance-September 1 (Beginning)	76,803,697	76,803,697	76,803,697	-
3000 Fund Balance-August 31 (Ending)	<u>\$ 64,953,046</u>	<u>\$ 64,953,056</u>	<u>\$ 73,779,117</u>	<u>\$ 8,826,061</u>

The notes to the financial statements are an integral part of this statement.

COPPERAS COVE INDEPENDENT SCHOOL DISTRICT
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
AUGUST 31, 2025

EXHIBIT D-1
DRAFT -
For Discussion
Purposes Only

Data Control Codes	Governmental Activities Internal Service Fund
ASSETS	
1110 Cash and Cash Equivalents	\$ 740,258
1120 Investments - Current	3,346
1260 Due from Other Funds	475,967
1000 Total Assets	1,219,571
LIABILITIES	
Current Liabilities:	
2200 Accrued Expenditures	335,766
2000 Total Liabilities	335,766
NET POSITION	
3900 Unrestricted Net Position	883,805
3000 Total Net Position	\$ 883,805

The notes to the financial statements are an integral part of this statement.

COPPERAS COVE INDEPENDENT SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
PROPRIETARY FUNDS
FOR THE YEAR ENDED AUGUST 31, 2025

EXHIBIT D-2
DRAFT -
For Discussion
Purposes Only

Data Control Codes	Governmental Activities Internal Service Fund
OPERATING REVENUES	
5700 Local and Intermediate Sources	\$ 49,630
5020 Total Revenues	<u>49,630</u>
OPERATING EXPENSES	
6400 Other Operating Costs	24,808
6030 Total Expenses	<u>24,808</u>
1300 Change in Net Position	24,822
0100 Total Net Position - Beginning	<u>858,983</u>
3300 Total Net Position - Ending	<u><u>\$ 883,805</u></u>

The notes to the financial statements are an integral part of this statement.

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COPPERAS COVE INDEPENDENT SCHOOL DISTRICT
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED AUGUST 31, 2025

EXHIBIT D-3
DRAFT -
For Discussion
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	Governmental Activities
Data Control Codes	Internal Service Fund
<u>Cash Flows from Operating Activities</u>	
Cash Received from User Charges	\$ (426,337)
Cash Payments for Other Operating Activities	(24,808)
Net Cash Provided by (Used for) Operating Activities	(451,145)
<u>Cash Flows from Investing Activities</u>	
Maturities/(Purchases) of Investments	482,376
Net Cash Provided by (Used for) Investing Activities	482,376
Net Increase (Decrease) in Cash and Cash Equivalents	31,231
Cash and Cash Equivalents at the Beginning of the Year	709,027
Cash and Cash Equivalents at the End of the Year:	\$ 740,258
<u>Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities</u>	
Operating Income (Loss):	\$ 24,822
Effect of Increases and Decreases in Current Assets and Liabilities:	
(Increase) Decrease in Due From Other Funds	(475,967)
Net Cash Provided by (Used for) Operating Activities	\$ (451,145)

The notes to the financial statements are an integral part of this statement.

COPPERAS COVE INDEPENDENT SCHOOL DISTRICT
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
AUGUST 31, 2025

EXHIBIT E-1
DRAFT -
For Discussion
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Data Control Codes	810 Private Purpose Trust Fund Scholarship Fund	865 Custodial Fund Student Activity Fund
ASSETS		
1110 Cash and Cash Equivalents	\$ 26,630	\$ 85,921
1120 Investments - Current	263,232	-
1260 Due from Other Funds	-	38,174
1000 Total Assets	289,862	124,095
LIABILITIES		
Current Liabilities:		
2110 Accounts Payable	-	8
2170 Due to Other Funds	-	271
2000 Total Liabilities	-	279
NET POSITION		
Restricted for:		
3800 Individuals and Organizations	289,862	123,816
3000 Total Net Position	\$ 289,862	\$ 123,816

The notes to the financial statements are an integral part of this statement.

COPPERAS COVE INDEPENDENT SCHOOL DISTRICT
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
FOR THE YEAR ENDED AUGUST 31, 2025

EXHIBIT E-2
DRAFT -
For Discussion
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Data Control Codes	810 Private Purpose Trust Fund Scholarship Fund	865 Custodial Fund Student Activity Fund
ADDITIONS		
Contributions:		
5700 Other Contributions	\$ -	\$ 100,538
5020 Total Contributions	<u>-</u>	<u>100,538</u>
Investment Earnings:		
5742 Interest, Dividends, and Other	<u>117,379</u>	<u>-</u>
Total Additions	<u>117,379</u>	<u>100,538</u>
DEDUCTIONS		
6400 Other Operating Costs	<u>124,002</u>	<u>134,004</u>
6030 Total Deductions	<u>124,002</u>	<u>134,004</u>
1200 Net Increase/(Decrease) in Fiduciary Net Position	(6,623)	(33,466)
0100 Net Position - Beginning	<u>296,485</u>	<u>157,282</u>
3000 Net Position - Ending	<u>\$ 289,862</u>	<u>\$ 123,816</u>

The notes to the financial statements are an integral part of this statement.

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1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Financial Reporting Entity

This report includes those activities, organizations and functions related to Copperas Cove Independent School District (the “District”), which are controlled by or dependent upon the District’s governing body, the Board of Trustees (the “Board”). The Board, a seven member group, is the level of government having governance responsibilities over all activities related to public elementary and secondary school education within the jurisdiction of the District. Since the District receives funding from local, state, and federal government sources, it must comply with the requirements of the entities providing those funds. However, the District is not included in any other governmental “reporting entity” as defined by Statement No. 14 of the Governmental Accounting Standards Board (GASB), since Board members are elected by the public and have decision making authority. Furthermore, there are no legally separate organizations, known as “component units”, included within the reporting entity.

The accounting policies of the District comply with the rules prescribed by the Texas Education Agency (TEA) in its Financial Accountability System Resource Guide (FASRG). These accounting policies conform to generally accepted accounting principles applicable to state and local governments.

Government-wide and Fund Financial Statements

The government-wide financial statements (i.e. the Statement of Net Position and the Statement of Activities) report information on all of the nonfiduciary activities of the District. The effect of interfund activity has been removed from these statements. Governmental activities, which are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely on fees and charges for support. Currently however, the District has no business-type activities.

The statement of activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements.

Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Custodial funds have no measurement focus. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. Amounts reported as program revenues include 1) charges to customers or applicants for goods, services, or privileges provided and 2) operating grants and contributions. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes. As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

COPPERAS COVE INDEPENDENT SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2025

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Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within sixty days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures are recorded only when payment is due.

Major revenue sources considered susceptible to accrual include state and federal program revenues and property taxes. No accrual for property taxes collected within sixty days of year end has been made as such amounts are deemed immaterial; delinquent property taxes at year end are reported as deferred inflows of resources within the governmental fund financial statements.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

Major Funds and Fund Types

The District reports the following major governmental funds:

The General Fund includes financial resources that are not required to be reported separately in another fund. It is a budgeted fund, and any unrestricted fund balances are considered to be resources available for current operations.

The IDEA-Part B, Formula Fund, a major special revenue fund, is used to account for the receipt and disbursement of funds restricted for the purpose of this federal program.

The Elementary and Secondary School Emergency Relief (ESSER III) Fund includes debt service taxes and other revenues collected to retire bond principal and to pay interest due. It is a budgeted fund.

Additionally, the District reports the following fund types:

Special Revenue Funds are governmental funds which include resources restricted, committed, or assigned for specific purposes by a grantor or the Board. Federally financed programs where unused balances are returned to the grantor at the close of specified project periods are accounted for in these funds.

Internal Service Funds are proprietary funds used to account for activities such as workers' compensation self-insurance, self-funded health insurance, and employee health savings accounts. The District utilizes an Internal Service Fund to account for its participation in a workers' compensation shared risk pool.

Private Purpose Trust Funds are fiduciary funds used to account for donations for which the donors have stipulated that both the principal and the income may be used for purposes that benefit parties outside the District. The District utilizes this fund type to account for money collected and held for the purpose of awarding scholarships to selected students.

Custodial Funds are fiduciary funds used to account for resources held for others in a custodial capacity. The District utilizes this fund type to account for funds held on behalf of student clubs and organizations.

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NOTES TO THE FINANCIAL STATEMENTS
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Budgetary Information

Budgets are prepared annually for the General Fund, the Child Nutrition Fund, and the Debt Service Fund on the modified accrual basis, which is consistent with generally accepted accounting principles. A formal budget is prepared by the end of August and is adopted by the Board at a public meeting after public notice of the meeting has been given no earlier than the 30th day or later than the 10th day before the public hearing. The legal level of control for budgeted expenditures is the function level within the budgeted funds. Amendments to the budget are required prior to expending amounts greater than the budgeted amounts at the function level. Budgets are controlled at the departmental or campus level, the same level at which responsibility for operations is assigned. The budget was monitored by the administration throughout the year and amendments were brought to the Board as needed.

Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position or Fund Balance

Investments - The District's investment policies and types of investments are governed by Section 2256 of the Texas Government Code ("Public Funds Investment Act"). The types of investments allowed under the Public Funds Investment Act are detailed in Note 2 - Deposits and Investments. The District's management believes that it complied with the requirements of the Public Funds Investment Act and the District's investment policies. The District accrues interest on temporary investments based on the terms and effective interest rates of the specific investments. Temporary investments throughout the year consisted of investments in external investment pools, which are recognized at amortized cost, and money market accounts.

Inventories - Inventories are generally not recorded in the General Fund or Child Nutrition Fund due to amounts of expendable supplies held or purchased food not being deemed material. When inventories are recorded, they are charged to expenditures when consumed. Amounts recorded are offset by a fund balance classification titled "nonspendable" which indicates that the inventory does not represent "available expendable resources."

Capital Assets - Capital assets, which include land, buildings and improvements, construction in progress, furniture and equipment, and vehicles are reported in the governmental activities column in the government-wide financial statements. Capital assets are defined by the District as assets with an initial, individual cost of at least \$5,000 and a useful life of greater than one year. Such assets are recorded at historical cost, if purchased, or estimated fair value at the date of donation, if donated. The costs of normal maintenance and repairs that do not add to the value of the assets or materially extend assets lives are not capitalized. Capital assets (other than land and construction in progress) are depreciated using the straight line method over the following estimated useful lives: buildings and improvements - fifteen to thirty years, furniture and equipment - three to twenty years, and vehicles - five to ten years.

Prepaid Items - Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements. Prepaid items are charged to expenditures when consumed. When prepaid items are recorded, they are charged to expenditures when the value represented by the prepaid item has been used. Amounts recorded are offset by a fund balance classification titled "nonspendable" which indicates that the prepaid item amount does not represent "available expendable resources."

Ad Valorem Property Taxes - Delinquent taxes, when received, are prorated between maintenance and debt service based on rates adopted for the year of the levy. Allowances for uncollectibles within the General and Debt Service Funds are based upon historical experience in collecting property taxes. Uncollectible personal property taxes are periodically reviewed and written off, but the District is prohibited from writing off real property taxes without specific statutory authority from the Texas Legislature.

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Accumulated Sick Leave Liability - The State of Texas (the “State”) has created a minimum sick leave program consisting of five days of sick leave per year with no limit on accumulation and transferability among districts for every person regularly employed in Texas public schools. Each district’s local Board is required to establish a sick leave plan. Local school districts may provide additional sick leave beyond the state minimum.

Pensions - The fiduciary net position of the Teacher Retirement System of Texas (“TRS”) has been determined using the flow of economic resources measurement focus and full accrual basis of accounting. This includes for purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, pension expense, and information about assets, liabilities and additions to/deductions from TRS’s fiduciary net position. Benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with benefit terms. Investments are reported at fair value.

Other Post-Employment Benefits - The fiduciary net position of the Teacher Retirement System of Texas TRS Care Plan (TRS-Care) has been determined using the flow of economic resources measurement focus and full accrual basis of accounting. This includes for purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to other post-employment benefits, OPEB expense, and information about assets, liabilities and additions to/deductions from TRS Care’s fiduciary net position. Benefit payments are recognized when due and payable in accordance with the benefit terms. There are no investments as this is a pay-as-you-go plan and all cash is held in a cash account.

Deferred Outflows and Deferred Inflows of Resources - The District complies with GASB Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*, which provides guidance for reporting the financial statement elements of deferred outflows of resources, which represent a consumption of the District’s net position that is applicable to a future reporting period, and deferred inflows of resources, which represent the District’s acquisition of net position applicable to a future reporting period.

The District complies with GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*, which establishes accounting and financial reporting standards that reclassify, as deferred outflows of resources or deferred inflows of resources, certain items that were previously reported as assets and liabilities and recognizes, as outflows of resources or inflows of resources, certain items that were previously reported as assets and liabilities.

Fund Balance/Deficit - The District complies with GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, which establishes fund balance classifications that comprise a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed upon the use of the resources reported in governmental funds.

Statement of Cash Flows - For purposes of the statement of cash flows when Proprietary Funds are used, cash and cash equivalents include demand deposits.

Fair Value Measurements - The District adopted GASB Statement No. 72, *Fair Value Measurement and Application*, which defines fair value as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction. Fair value accounting requires characterization of the inputs used to measure fair value into a three-level fair value hierarchy as follows on the next page:

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- Level 1 inputs are based on unadjusted quoted market prices for identical assets or liabilities in an active market the entity has the ability to access
- Level 2 inputs are observable inputs that reflect the assumptions market participants would use in pricing the asset or liability developed based on market data obtained from sources independent from the entity
- Level 3 are unobservable inputs that reflect the entity's own assumptions about the assumptions market participants would use in pricing the asset or liability developed based on the best information available

There are three general valuation techniques that may be used to measure fair value:

- Market approach - uses prices generated by market transactions involving identical or comparable assets or liabilities
- Cost approach - uses the amount that currently would be required to replace the service capacity of an asset (replacement cost)
- Income approach - uses valuation techniques to convert future amounts to present amounts based on current market expectations

Data Control Codes

The Data Control Codes shown on the financial statements refer to the account code structure prescribed by the FASRG. TEA requires school districts to display these codes in their financial statements to ensure accuracy in building a state-wide data base for policy development and funding plans.

2. DEPOSITS AND INVESTMENTS

The Public Funds Investment Act authorizes the District to invest in funds under a written investment policy, which is approved annually by the Board. The primary objectives of the District's investment strategy for operating and custodial funds, in order of priority, are safety, investment liquidity, and maturity sufficient to meet anticipated cash flow requirements. The primary objective of the District's investment strategy for Debt Service and Capital Projects Funds is sufficient investment liquidity to meet related obligations.

The District is authorized to invest in the following investment instruments provided that they meet the guidelines established in the investment policy:

- Obligations of, or guaranteed by, governmental entities
- Certificates of deposit and share certificates
- Fully collateralized repurchase agreements
- Securities lending programs
- Banker's acceptances
- Commercial paper
- No-load money market mutual funds and no-load mutual funds
- Guaranteed investment contracts as an investment vehicle for bond proceeds
- Public funds investment pools

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The District’s funds are required to be deposited and invested under the terms of a depository contract pursuant to the School Depository Act. The depository bank deposits for safekeeping and trust with the District’s agent approved pledged securities in an amount sufficient to protect District funds on a day-to-day basis during the period of the contract. The pledge of approved securities is waived only to the extent of the dollar amount of Federal Deposit Insurance Corporation (“FDIC”) insurance. Therefore the District is not exposed to custodial credit risk.

Under the depository contract, the District, at its own discretion, may invest funds in time deposits and certificates of deposit provided by the depository bank at interest rates approximating United States Treasury Bill rates.

At August 31, 2025, the carrying amount of the District’s deposits was \$70,741,211 and the bank balance was \$72,588,435. The District’s deposits with financial institutions at August 31, 2025 and during the year ended August 31, 2025 were not entirely covered by FDIC insurance or by pledged collateral held by the District’s agent bank in the District’s name. The deposits were collateralized in accordance with Texas law and the District maintains copies of all safekeeping receipts in the name of the District.

The District maintains a cash pool consisting of demand deposits. The combined pool is available for use by most Special Revenue Funds. If a fund overdraws its share of the pool, the overdraft is reported as an interfund payable in that fund. The offsetting interfund receivable is reported in the General Fund.

The following is disclosed regarding coverage of combined balances on the date of highest deposit:

- a) Name of depository bank: Cadence Bank, Texas
- b) The amount of bond and/or security pledged as of the date of the highest combined balance on deposit was \$4,089,829.
- c) The largest cash, savings and time deposit combined account balance amounted to \$10,314,295 and occurred during the month of December 2025.
- d) Total amount of FDIC coverage at the time of highest combined balance was \$500,000.

Investments held at August 31, 2025 consisted of the following:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Weighted Average Maturity (Days)</u>	<u>Standard & Poor's Rating</u>
Local Government Investment Pools:			
TexPool	\$ 40,595	1	AAAm
Edward Jones	263,232	360+	A-
Cadence Asset Treasury	14,628,442	360+	N/A
Total Investments	<u>\$ 14,932,269</u>		

The District had investments in two external local governmental investment pools at August 31, 2025, consisting of the Texas Local Governmental Investment Pool (“TexPool”) and Lone Star Investment Pool. Due to it’s liquidity, Lone Star Investment Pool is considered cash and cash equivalents in the current year.

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TEXPOOL

TEXPOOL is a local government investment pool. It offers a safe, efficient, and liquid investment alternative to local governments in the State of Texas. The primary objectives of the pool are to preserve capital and protect principal, maintain sufficient liquidity, provide safety of funds and investments, diversify to avoid unreasonable or avoidable risks, and maximize the return on the pool. Cities, counties, school districts, institutions of higher education, special districts, and other public entities of Texas make up the investor base.

TEXPOOL was originally rated in March 1995, but effective April 2002, the Texas Comptroller of Public Accounts contracted with Federated Investors, Inc. for the day-to-day operations of TEXPOOL. Federated Investors, Inc. performs the pool's investment management and custodial functions. It also provides the marketing function, working closely with participants. Federated Securities Corp. acts as the distributor for the portfolio. Oversight of TEXPOOL continues to be provided by the Texas Comptroller, as well as the TEXPOOL advisory board. In January 1995, the advisory board adopted and implemented long-term policy changes to provide for a stable net asset value (NAV) pool, which, in effect, operates like an SEC regulated Rule 2a-7 money-market fund. These changes were made to ensure a more conservative investment strategy and to provide a much higher level of investment safety for local government funds.

Lone Star (First Public)

The Corporate Overnight Fund is a fund within the Lone Star Investment Pool. Its objective is to maintain a stable \$1.00 per share net asset value (NAV), while it provides the highest possible rate of return. The fund represents one of three Texas public investment funds sponsored by the Texas Association of School Boards (TASB). The other funds--Government Overnight Fund and Corporate Overnight Plus Fund--also maintain S&P Global ratings. The Lone Star Investment Pool was created pursuant to the Interlocal Cooperation Act of the State of Texas as an investment vehicle for local school districts and other public entities. The funds within Lone Star Investment Pool are not registered mutual funds under the Investment Company Act of 1940, and are not available to individual investors.

The Lone Star Investment Pool is sponsored by TASB. The investment advisers to the pool are American Beacon Advisors and Standish. First Public LLC provides administrative and distribution services to the pool and State Street Bank is the custodian for all pool assets. In addition, CAPTRUST Financial Advisors monitors the pool's operations and performance and reports its findings to First Public and the board of trustees for the Lone Star Investment Pools.

Credit Risk - Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The ratings of securities by nationally recognized agencies are designed to give an indication of credit risk. At August 31, 2025, investments were included in local governmental investment pools with ratings from Standard & Poor's in compliance with the District's investment policy.

Custodial Credit Risk - Deposits are exposed to custodial credit risk if they are not covered by depository insurance and the deposits are uncollateralized, collateralized with securities held by the pledging financial institution, or collateralized with securities held by the pledging financial institution's trust department or agent but not in the District's name. Investment securities are exposed to custodial credit risk if the securities are uninsured, are not registered in the name of the District, and are held by either the counterparty or the counterparty's trust department or agent but not in the District's name. At August 31, 2025, the District was not exposed to custodial credit risk.

Concentration of Credit Risk - Concentration of credit risk is the risk of loss attributed to the magnitude of a government's investments in a single issuer. Information regarding investments in any one issuer that represents five percent or more of the District's total investments must be disclosed under GASB Statement No. 40, excluding investments issued or explicitly guaranteed by the U.S. government. At August 31, 2025, the District had 100% of its investments in treasury securities and local government investment pools.

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Interest Rate Risk - As a means of minimizing risk of loss due to interest rate fluctuations, the District’s investment policy requires that maturities will not exceed the weighted average maturity of 180 days for any internally created pool fund group and one year from the time of purchase for any other individual investment. The Board may specifically authorize a longer maturity for a given investment, within legal limits. The District considers the holdings in the local governmental investment pools to have a one day weighted average maturity due to the fact that the share position can usually be redeemed each day at the discretion of the shareholders, unless there has been a significant change in value. At August 31, 2025, investments were included in local government investment pools which have a weighted average maturity of one day and treasury securities with a weighted average maturity of greater than 360 days.

3. PROPERTY TAXES

The Texas Legislature in 1979 adopted a comprehensive Property Tax Code (the “Code”) which established a county-wide appraisal district and an appraisal review board in each county in the State. The Coryell Central Appraisal District (the “Appraisal District”) is responsible for the recording and appraisal of all property in the District. Under the Code, the school board sets the tax rates on property and the Coryell County and Bell County Tax Assessor/Collector provides tax collection services. The Appraisal District is required under the Code to assess property at 100% of its appraised value. Further, real property must be reappraised at least every three years. Under certain circumstances, taxpayers and taxing units, including the District, may challenge orders of the Appraisal Review Board through various appeals and, if necessary, legal action.

Property taxes are levied as of October 1 in conformity with Subtitle E, Texas Property Tax Code. Taxes are due on receipt of the tax bill and are delinquent if not paid before February 1 of the year following the year in which imposed. On January 1 of each year, a tax lien attaches to property to secure the payment of all taxes and penalties and interest that are ultimately imposed. Property tax revenues are considered available when they become due or past due and receivable within the current period, including those property taxes expected to be collected during a 60 day period after the end of the District’s fiscal year. The assessed value at January 1, 2024, upon which the October 2024 levy was based was \$2,022,067,679. The District levied taxes based on a combined tax rate of \$0.777703 per \$100 of assessed valuation for local maintenance (general governmental services) and debt service.

4. DUE FROM/TO OTHER GOVERNMENTS

The District participates in a variety of federal and state programs from which it receives grants to partially or fully fund certain activities. The District also receives entitlements from the State through the School Foundation and Per Capita Programs. Grants and entitlements are recorded as revenue when earned, therefore at year end amounts earned but not yet received in cash may be recorded as due from the grantor government. Amounts already received in cash but not yet earned are recorded as due to the grantor government.

A summary of amounts recorded as Due From/Due To Other Governments in the basic financial statements as of August 31, 2025 are summarized below:

Due From Other Governments:	Non-Major			
	General	IDEA-Part B,	Governmental	
	Fund	Formula	Funds	Total
Governmental Activities:				
Foundation & Per Capita Entitlements	\$ 770,635	\$ -	\$ -	\$ 770,635
State Grants	-	-	152,346	152,346
Federal Grants	-	99,574	485,475	585,049
Total - Governmental Activities	<u>\$ 770,635</u>	<u>\$ 99,574</u>	<u>\$ 637,821</u>	<u>\$ 1,508,030</u>

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Due To Other Governments:	Non-Major Governmental Funds
	\$ 96,676
Governmental Activities:	
State Grants	\$ 96,676
Total - Governmental Activities	\$ 96,676

5. INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS

During the course of operations, the individual funds of the District may engage in temporary borrowings of money between one another to meet liquidity needs. These interfund receivables and payables are recorded on the balance sheet of the loaning fund as “Due from Other Funds” and on the balance sheet of the borrowing fund as “Due to Other Funds”. Amounts are repaid when funds are available in the borrowing fund.

Individual funds may also make payments between one another which are intended to be permanent and therefore not repaid. These transactions are recorded on the statement of revenues, expenditures, and changes in fund balance as “Transfers Out” for the paying fund and “Transfers In” for the receiving fund.

During the year, the District did not make any transfers between its funds.

The composition of interfund balances as of August 31, 2025 was as follows:

Receivable Fund	Payable Fund	Amount
General Fund	General Fund	\$ 2,609,145
	Special Revenue Funds	11,212,285
	Debt Service Fund	902
	Trust and Custodial Funds	271
Total General Fund		13,822,603
Special Revenue Funds	General Fund	149,870
Total Special Revenue Funds		149,870
Capital Project Fund	General Fund	866,429
Total Capital Project Fund		866,429
Internal Service Fund	General Fund	475,967
Total Internal Service Fund		475,967
Trust and Custodial Funds	General Fund	38,174
Total Trust and Custodial Funds		38,174
Grand Total		\$ 15,353,043

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6. CAPITAL ASSETS

Capital asset activity for the year ended August 31, 2025 was as follows:

	Beginning Balance 9/1/24	Additions	Retirements	Adjustments	Ending Balance 8/31/25
Governmental Activities:					
Capital Assets, not Being Depreciated:					
Land	\$ 3,344,466	\$ -	\$ -	\$ -	\$ 3,344,466
Construction in Progress	9,246,888	813,864	-	(9,246,888)	813,864
Total Capital Assets, not Being Depreciated	12,591,354	813,864	-	(9,246,888)	4,158,330
Capital Assets, Being Depreciated:					
Buildings and Improvements	200,354,687	1,182,482	-	9,246,888	210,784,057
Furniture and Equipment	16,086,764	1,740,539	-	-	17,827,303
SBITA Assets	2,333,517	-	-	-	2,333,517
Total Capital Assets, Being Depreciated	218,774,968	2,923,021	-	9,246,888	230,944,877
Less Accumulated Depreciation for:					
Buildings and Improvements	(88,319,025)	(7,052,638)	-	-	(95,371,663)
Furniture and Equipment	(12,445,331)	(929,989)	-	-	(13,375,320)
SBITA Assets	(1,184,103)	(777,839)	-	-	(1,961,942)
Total Accumulated Depreciation	(101,948,459)	(8,760,466)	-	-	(110,708,925)
Governmental Activities Capital Assets, Net	\$ 129,417,863	\$ (5,023,581)	\$ -	\$ -	\$ 124,394,282

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Depreciation expense was charged to the functions of the District as follows:

Function	Depreciation Allocation
Instruction	\$ 4,823,976
Instructional Resources & Media Services	100,496
Curriculum & Instructional Staff Development	42,206
Instructional Leadership	366,437
School Leadership	353,745
Guidance, Counseling & Evaluation Services	378,466
Social Work Services	22,929
Health Services	70,751
Student Transportation	340,487
Food Services	396,290
Extracurricular Activities	285,789
General Administration	261,521
Facilities Maintenance and Operations	810,361
Security and Monitoring Services	270,698
Data Processing Services	188,011
Community Services	15,517
Other Intergovernmental Charges	32,786
Totals	\$ 8,760,466

7. BONDS, NOTES, AND OTHER LONG-TERM LIABILITIES

Governmental activities long-term debt obligations at August 31, 2025 consisted of the following:

General Long-Term Debt Description	Outstanding at August 31, 2025
\$8,515,000 Unlimited Tax Refunding Series 2012 Capital Improvement Bond due in annual installments of \$270,000 to \$1,605,000 through February 15, 2022; interest at 2.0% to 3.0%.	\$ -
Total General Long-Term Debt	\$ -

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The following is a summary of changes in long-term liabilities for the year ended August 31, 2025:

Type	Outstanding 9/1/24	Additions	Deletions	Outstanding 8/31/25	Due in One Year
Bonds Payable:					
General Obligation & Refunding Bonds	\$ 1,805,000	\$ -	\$ (1,805,000)	\$ -	\$ -
Premium on Issuance of Bonds	99,132	-	(99,132)	-	-
Total Bonds Payable	1,904,132	-	(1,904,132)	-	-
Other Long-Term Liabilities:					
SBITA Payable	1,032,666	-	(604,717)	427,949	383,371
Compensated Absences*	9,081,183	269,344	-	9,350,527	-
Total Other Long-Term Liabilities	10,113,849	269,344	(604,717)	9,778,476	383,371
Total Governmental Activities	\$ 12,017,981	\$ 269,344	\$ (2,508,849)	\$ 9,778,476	\$ 383,371

* The change in compensated absences liability is presented as a net change.

For the general obligation bonds, the District has pledged as collateral the proceeds of a continuing, direct annual tax levied against taxable property within the District. The Texas Education Code generally limits issuance of additional ad valorem tax bonds if the tax rate needed to pay aggregate principal and interest amounts of the District's tax bond indebtedness would exceed \$0.50 per \$100 of assessed valuation of taxable property within the District.

8. SUBSCRIPTION-BASED INFORMATION TECHNOLOGY ARRANGEMENTS (SBITA)

Subscription Based Information Technology Arrangements (SBITA) are defined by the general government as the right to use an underlying information technology subscription asset. As lessee, the District recognizes a lease liability and an intangible right-of-use lease asset at the beginning of a lease unless the lease is considered a short-term lease or transfers ownership of the underlying asset. SBITA's are measured based on the net present value of the future lease payments at inception, using the weighted average cost of capital, which approximate the incremental borrowing rate. Remeasurement of a lease liability occurs when there is a change in the lease term and/or other changes that are likely to have a significant impact on the lease liability.

The District calculates the amortization of the discount on the SBITA and report that amount as outflows of resources. Payments are allocated first to accrued interest liability and then to the lease liability. Variable lease payments based on the usage of the underlying assets are not included in the lease liability calculations but are recognized as outflows of resources in the period in which the obligation was incurred.

The debt service requirements for the District's SBITA payables as of August 31, 2025 are as follows:

Year Ended August 31,	SBITA Payable		Total Requirements
	Principal	Interest	
2026	\$ 383,371	\$ 10,775	\$ 394,146
2027	29,054	1,391	30,445
2028	7,532	386	7,918
2029	7,992	195	8,187
Total	\$ 427,949	\$ 12,747	\$ 440,696

9. COMPENSATED ABSENCES

A. General Information

The District has a compensated absences policy that awards cumulative state and local days to each applicable full-time employee annually at the beginning of each fiscal year. Both state and local days are accrued beyond the fiscal year in which they are awarded and can be used by employees in future years. Employees can accrue a maximum of 60 days.

B. Accrued Compensated Absences

The District's Compensated Absences Liability represents only days that accumulate beyond one fiscal year, are for services already rendered, and are considered more likely than not to be utilized or paid in cash. The District has recorded a restatement for the year ended August 31, 2024 to recognize a beginning balance of \$9,081,183 related to compensated absences and reported an ending liability balance of \$9,350,527 for the year ended August 31, 2025. Of this ending balance, the District considers \$0 to be due within 1 year. For more information regarding the District's restatement, see Note 20 to the financial statements of this report. For more information regarding the District's Compensated Absences Liability balances for the years ending August 31, 2024 and August 31, 2025 and the changes therein.

C. Changes in Liabilities

There were no significant changes to the District's policies or rates of usage for the year ended August 31, 2025.

D. Methods and Assumptions

The District determines the Compensated Absences Liability by calculating each employees accrued days as of the balance sheet date and multiplying those days by the employee's daily rate. Based on District policy, the District then subcategorizes those extended costs to those which are eligible for cash payment and those which are not as of the balance sheet date. Extended costs not eligible for cash payment as of the balance sheet date are then analyzed for long-term usage rates based on the best available historical data. The District applies a First-in, First-Out (FIFO) flow assumption as it relates to compensated absences.

Once a usage rate is calculated, a percentage of days that are awarded and subsequently go entirely unused is estimated and applied against the gross Compensated Absences Liability to calculate a net Compensated Absences Liability. The District then analyzes the best available historical data to estimate near-term usage rates in order to determine the estimated current portion of the liability.

E. Expense Recognition

The changes in the Compensated Absences Liability in a fiscal year is recognized as expense and reported as an adjustment in accordance with Governmental Accounting Standards Board Statement No. 101 – Compensated Absences. This adjustment represents the net change which includes additions and deletions to the District's Compensated Absences Liability. Additions include state and local days awarded to existing employees annually as well as previously accrued state days that follow new employees to the District which were originally awarded at other Texas independent school districts. Deletions to the Compensated Absences Liability include days that are utilized during the fiscal year and days that are compensated by cash payment when eligible.

10. TEACHER RETIREMENT SYSTEM OF TEXAS PENSION PLAN

A. Pension Plan Description

The Teacher Retirement System of Texas (TRS or System or Plan) is a public employee retirement system (PERS) that is a multiple-employer, cost-sharing, defined benefit pension plan with a special funding situation. The Plan is administered by the Board of Trustees of TRS. Information regarding the Board of TRS and its composition can be found within the separately issued TRS Annual Comprehensive Financial Report. That report may be obtained online at www.trs.texas.gov; by writing to TRS at 1000 Red River Street, Austin, Texas, 78701-2698; or by calling (512) 542-6592.

Benefits are established or amended under the authority of the Texas Constitution, Article XVI, Section 67 and by the Legislature in the Texas Government Code, Title 8, Subtitle C. The Board of Trustees does not have the authority to establish or amend benefits.

B. Benefits Provided

TRS provides retirement, disability, and death benefits. Membership in the Plan includes all employees of public, state-supported educational institutions in Texas who are employed for one-half or more of the standard work load and who are not exempt from membership under Texas Government Code, Title 8, Section 822.002.

State law requires the plan to be actuarially sound in order for the legislature to consider a benefit enhancement, such as a supplemental payment to retirees. The pension became actuarially sound in May 2019 when the 86th Texas legislature approved the TRS Pension Reform Bill (SB12) that provided gradual contribution increases from the state, participating employers, and active employees for the fiscal years 2019 through 2024. In addition, the 2023 Texas Legislature passed Senate Bill (SB) 10 and House Joint Resolution (HJR) 2 to provide eligible retirees with a one-time stipend and an ad hoc cost-of-living-adjustment (COLA).

One-Time Stipends

Stipends, regardless of annuity amount, were paid in September 2023 to annuitants who met the qualifying age requirement on or before August 31, 2023:

- A one-time \$7,500 stipend to eligible annuitants who are 75 years of age and older.
- A one-time \$2,400 stipend to eligible annuitants age 70 to 74.

Cost-of-Living Adjustment

A cost-of-living adjustment (COLA) was dependent on Texas voters approving a constitutional amendment (Proposition 9) to authorize the COLA. Voters approved the amendment in the November 2023 election and the following COLA was applied to eligible annuitants' payments beginning with their January 2024 payment:

- 2% COLA for eligible retirees who retired between September 1, 2013 through August 31, 2020.
- 4% COLA for eligible retirees who retired between September 1, 2001 through August 31, 2013.
- 6% COLA for eligible retirees who retired on or before August 31, 2001.

C. Contributors to the Plan

Contributors to the Plan include active members, employers, and the State of Texas as the only non-employer contributing entity. The State is also the employer for senior colleges and universities, medical schools, and other entities, including TRS. In each respective role, the State contributes to the plan in accordance with State Statutes and the General Appropriations Act.

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The number of participating employers during fiscal year 2024 are disclosed in the following table.

<u>Participating Employers</u>	
Independent School Districts	1,020
Charter Schools (open enrollment only)	199
Community and Junior Colleges	50
Senior Colleges and Universities	48
Regional Service Centers	20
Medical Schools	9
Educational Districts	2
State Agency	1
Total	1,349

Plan membership as of August 31, 2023 is shown in the following table. Because the actuarial valuation was based on a roll forward from fiscal year 2023 (see Section F), the Plan membership counts are as of August 31, 2023.

<u>Pension Plan Membership</u>	
Inactive plan members or beneficiaries currently receiving benefits	489,921
Inactive plan members entitled to but not yet receiving benefits	558,758
Active plan members	953,295
	2,001,974

The Average Expected Remaining Service Life (AERSL) of 5.6451 years is based on membership information as of the beginning of the fiscal year.

D. Contribution

Contribution requirements are established or amended pursuant to the following state laws:

- Article 16, Section 67 of the Texas Constitution requires the legislature to establish a member contribution rate of not less than 6 percent of the member's annual compensation and a state contribution rate of not less than 6 percent and not more than 10 percent of the aggregate annual compensation paid to members of the System during the fiscal year.
- Government Code section 821.006 prohibits benefit improvements if it increases the amortization period of TRS' unfunded actuarial liability to greater than 31 years or, if the amortization period already exceeds 31 years, the period would be increased by such action. Actuarial implications of the funding provided in this manner are determined by the System's actuary.

As the non-employer contributing entity, the State of Texas contributes to the retirement system the current employer contribution rate times the aggregate annual compensation of all members of the Plan during the fiscal year, reduced by the employer contributions described on the following page.

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All participating employers and the State of Texas, as the employer for senior colleges, universities, and medical schools, are required to pay the employer contribution rate in the following situations:

- On the portion of a member's salary that exceeds the statutory minimum for members entitled to the statutory minimum under Section 21.402 of the Texas Education Code
- During a new member's first 90 days of employment
- When any or all of an employee's salary is paid by federal, private, local or non-educational and general funds
- When the employing district is a public junior college or junior college district, the employer shall contribute to the retirement system an amount equal to 50 percent of the state contribution rate for certain instructional or administrative employees and 100 percent of the state contribution rate for all other employees.

Contribution rates and amounts for active employees, participating employers, and the State of Texas for the current and prior fiscal year are shown on the following below:

<u>Contribution Rates</u>	<u>2024</u>	<u>2025</u>
Members	8.00%	8.25%
Employer	8.00%	8.25%
State of Texas (NECE)	8.00%	8.25%
 <u>Contribution Amounts</u>		
Members	\$ 5,462,328	\$ 5,554,773
Employer	1,418,973	1,665,465
State of Texas (NECE)	3,793,172	4,101,657

Employers are also required to pay surcharges in the following cases:

- All public schools, charter schools and regional education service centers must contribute 1.9 percent of the member's salary beginning in fiscal year 2024, gradually increasing to 2 percent in fiscal year 2025.
- When employing a retiree of TRS, the employer shall pay an amount equal to the member contribution and the state contribution as an employment after retirement surcharge.

E. Net Pension Liability

Components of the Net Pension Liability of the Plan as of August 31, 2024 are disclosed below.

<u>Components of Pension Liability</u>	<u>Total</u>
Total Pension Liability	\$ 271,627,434,294
Less: Plan Fiduciary Net Position	(210,543,258,495)
Net Pension Liability	<u>\$ 61,084,175,799</u>
Net Position as Percentage of Total Pension Liability	77.51%

F. Actuarial Methods and Assumptions

Roll Forward

The actuarial valuation was performed as of August 31, 2023. Update procedures were used to roll forward the total pension liability to August 31, 2024.

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The total pension liability is determined by an annual actuarial valuation. The actuarial methods and assumptions were selected by the Board of Trustees based upon analysis and recommendations by the System's actuary. The Board of Trustees has sole authority to determine the actuarial assumptions used for the Plan.

The actuarial methods and assumptions were primarily based on a study of actual experience for the four-year period ending August 31, 2021 and were adopted in July 2022.

The post-retirement mortality rates for healthy lives were based on the 2021 TRS of Texas Healthy Pensioners Mortality Tables, with full generational projection using the ultimate improvement rates from the most recently published projection scale ("U-MP"). The active mortality rates were based on the published PUB(2010) Mortality Tables for Teachers, below median, also with full generational mortality.

The long-term expected rate of return on pension plan investments is 7.00 percent. The long-term expected rate of return on plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense, and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of geometric real rates of return for each major asset class included in the System's target asset allocation as of August 31, 2024 are summarized in the chart below:

Asset Class	Target Allocation %**	Long-Term Expected Geometric Real Rate of Return*	Expected Contribution to Long- Term Portfolio Returns
Global Equity			
USA	18.0%	4.4%	1.0%
Non-U.S. Developed	13.0%	4.2%	0.8%
Emerging Markets	9.0%	5.2%	0.7%
Private Equity*	14.0%	6.7%	1.2%
Stable Value			
Government Bonds	16.0%	1.9%	0.4%
Stable Value Hedge Funds	5.0%	3.0%	0.2%
Absolute Return*	0.0%	4.0%	0.0%
Real Return			
Real Estate	15.0%	6.6%	1.2%
Energy, Natural Resources and Infrastructure	6.0%	5.6%	0.4%
Commodities	0.0%	2.5%	0.0%
Risk Parity	8.0%	4.0%	0.4%
Asset Allocation Leverage			
Cash	2.0%	1.0%	0.0%
Asset Allocation Leverage	-6.0%	1.3%	-0.1%
Inflation Expectation			2.4%
Volatility Drag****			-0.7%
Expected Return	<u>100.0%</u>		<u>7.9%</u>

*Absolute Return includes Credit Sensitive Investments.

**Target allocations are based on the FY2024 policy model.

***Capital Market Assumptions (CMA) come from 2024 SAA Study CMA Survey (as of 12/31/2023)

****The volatility drag results from the conversion between an arithmetic and geometric mean returns.

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The following table discloses the assumptions that were applied to this measurement period.

Actuarial Methods and Assumptions

Valuation Date	August 31, 2023 rolled forward to August 31, 2024
Actuarial Cost Method	Individual Entry Age Normal
Asset Valuation Method	Fair Value
Single Discount Rate	7.00%
Long-Term Expected Rate	7.00%
Municipal Bond Rate as of August 2024	3.87% - The source for the rate is the Bond Buyers 20 Index which represents the estimated yield of a portfolio of 20 general obligation bonds maturing in 20 years based on a survey of municipal bond traders.
Last year ending August 31 in Projection Period (100 years)	2123
Inflation	2.30%
Salary Increases	2.95% to 8.95% including inflation
Ad hoc post-employment benefit changes	None

The actuarial assumptions used in the determination of the total pension liability are the same assumptions used in the actuarial valuation as of August 31, 2023. For a full description of these assumptions please see the actuarial valuation report dated November 21, 2023.

Discount Rate

A single discount rate of 7.00 percent was used to measure the total pension liability. The single discount rate was based on the expected rate of return on plan investments of 7.00 percent. The projection of cash flows used to determine this single discount rate assumed that contributions from active members, employers and the non-employer contributing entity will be made at the rates set by the Legislature during the 2019 legislative session. It is assumed that future employer and state contributions will be 9.54 percent of payroll in fiscal year 2025 and thereafter. This includes all employer and state contributions for active and rehired retirees.

Based on these assumptions, the pension plan’s fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

G. Change of Assumptions Since the Prior Measurement Date

The actuarial assumptions and methods are the same as used in the determination of the prior year's Net Pension Liability.

H. Changes in Benefit Provisions Since Prior Measurement Date

The 2023 Texas Legislature passed Senate Bill 10 (SB 10), which provided a stipend payment to certain retirees and variable ad hoc cost-of-living adjustments (COLA) to certain retirees in early fiscal year 2024. Due to its timing, the legislation and payments were not reflected in the August 31, 2023 actuarial valuation. Under the roll forward method, an adjustment was made to reflect the legislation in the rolled forward liabilities for the current measurement year, August 31, 2024. SB 10 and House Joint Resolution 2 (HJR 2) of the 88th Regular Legislative Session appropriated payments of \$1.645 billion for one-time stipends and \$3.355 billion for COLAs.

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This appropriation is treated as a supplemental contribution and included in other additions. Since the Legislature appropriated funds for this one-time stipend and COLA, there was no impact on the Net Pension Liability of TRS.

I. Sensitivity of the Net Pension Liability to the Single Discount Rate Assumption

The following table presents the net pension liability of the plan using the discount rate of 7.00 percent, and what the net pension liability would be if it were calculated using a discount rate that is one percentage point lower (6.00 percent) or one percentage point higher (8.00 percent) than the current rate.

Sensitivity of the Net Pension Liability to the Single Discount Rate Assumption			
	1% Decrease 6.00%	Current Single Discount Rate 7.00%	1% Increase 8.00%
District's Proportionate Share of the Net Pension Liability:	\$ 45,406,005	\$ 28,427,553	\$ 14,359,698

J. District Net Pension Liabilities, Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions, and Pension Expense

The Net Pension Liability of the Plan as a whole was last measured as of August 31, 2024 and the total pension liability used to calculate the Net Pension Liability was determined by an actuarial valuation as of that date. The District was assigned a proportion of the Plan's Net Pension Liability based on the District's contributions to the Plan relative to the contributions of all employers for the period September 1, 2023 through August 31, 2024.

The table below presents a two-year comparison of the District's assigned proportion and resulting proportionate share of the collective Net Pension Liability, as well as the State's proportionate share of the Net Pension Liability associated with the District.

	Measurement Date		Change
	8/31/23	8/31/24	
District's Proportion of the Collective Net Pension Liability	0.000492821005	0.000465383257	(0.000027437748)
District's Proportionate Share of the Net Pension Liability	\$ 33,852,048	\$ 28,427,553	\$ (5,424,495)
State's Proportionate Share of the Net Pension Liability Associated with the District	47,784,818	40,635,575	(7,149,243)
Total Pension Liability	\$ 81,636,866	\$ 69,063,128	\$ (12,573,738)

At August 31, 2025, Copperas Cove Independent School District reported its proportionate share of the TRS's deferred outflows of resources and deferred inflows of resources related to pensions from the sources on the following page.

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	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual economic experience	\$ 1,566,888	\$ 221,948
Changes in actuarial assumptions	1,467,775	196,779
Difference between projected and actual investment earnings	6,825,662	6,652,860
Changes in proportion and difference between the employer's contributions and the proportionate share of contributions	3,099,979	1,747,636
Contributions paid to TRS subsequent to the measurement date	1,665,465	-
Total	\$ 14,625,769	\$ 8,819,223

The net amounts of the employer's balances of deferred outflows and inflows of resources related to pensions (not including the deferred contribution paid subsequent to the measurement date) will be recognized in pension expense as follows:

Measurement Year Ended August 31,	Pension Expense Amount
2025	\$ 389,180
2026	3,566,815
2027	845,752
2028	(592,840)
2029	(67,826)
Thereafter	-

For the year ended August 31, 2025, Copperas Cove Independent School District recognized pension expense of \$1,507,796 and revenue of \$4,856,631 for support provided by the State.

11. EMPLOYEE HEALTH CARE COVERAGE

During the year ended August 31, 2025, employees of the District were covered by the state-wide health insurance plan, TRS Active Care. The District contributed \$446 per month per employee to the Plan, the State provided an additional \$75 per month per employee, and employees, at their option, authorized payroll withholdings to pay contributions or premiums for dependents. TRS manages TRS Active Care. The Plan is administered by Blue Cross Blue Shield of Texas while Express Scripts was assigned the prescription drug plan.

12. OTHER POST-EMPLOYMENT BENEFITS (OPEB) PLAN – TRS-CARE

A. Plan Description

The Texas Public School Retired Employees Group Insurance Program (TRS-Care) is a multiple-employer, cost-sharing, defined benefit OPEB plan with a special funding situation. The TRS-Care program was established in 1986 by the Texas Legislature.

The Board of Trustees of TRS administers the TRS-Care program and the related fund in accordance with Texas Insurance Code Chapter 1575. The Board of Trustees is granted the authority to establish basic and optional group insurance coverage for participants as well as to amend benefit terms as needed under Chapter 1575.052. The Board may adopt rules, plans, procedures, and orders reasonably necessary to administer the program, including minimum benefits and financing standards.

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B. Benefits Provided

TRS-Care provides health insurance coverage to retirees from public schools, charter schools, regional service centers, and other educational districts who are members of the TRS pension system. Eligible non-Medicare retirees and their dependents may enroll in TRS-Care Standard, a high-deductible health plan. TRS-Care Standard includes medical and prescription drug benefits. Eligible Medicare retirees and their dependents may enroll in the TRS-Care Medicare Advantage medical plan and the TRS-Care Medicare Rx prescription drug plan. To qualify for TRS-Care coverage, a retiree must have at least 10 years of service credit in the TRS pension system.

The General Appropriations Act passed by the 88th Legislature included funding to maintain TRS-Care premiums at their current level through 2025. Also, the 86th Legislature passed Senate Bill 1682 which requires TRS to establish a contingency reserve in the TRS-Care fund equal to 60 days of expenditures. This amount is estimated at \$353,400,000 as of August 31, 2024.

C. Contributors to TRS-Care

Contributors to the plan include active and retired members, employers, and the State of Texas as the only non-employer contributing entity.

During fiscal year 2024, the number of participating employers are presented in the following table.

<u>Participating Employers</u>	
Independent School Districts	1,019
Open Enrollment Charter Schools	199
Regional Service Centers	20
Other Educational Districts	<u>2</u>
Total	<u><u>1,240</u></u>

TRS-Care plan membership as of August 31, 2023 is shown in the following table. Because the actuarial valuation was based on a roll-forward (See Section F), the counts are as of that date.

<u>TRS-Care Plan Membership</u>	
Active plan members	773,168
Inactive plan members currently receiving benefits	186,935
Inactive plan members entitled to but not yet receiving benefits	15,276
Total	<u><u>975,379</u></u>

The Average Expected Remaining Service Life (AERSL) of 9.4212 years is based on the membership information as of the beginning of the fiscal year.

COPPERAS COVE INDEPENDENT SCHOOL DISTRICT
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D. Contributions

Contribution rates for the TRS-Care plan are established in State Statute by the Texas Legislature, and there is no continuing obligation to provide benefits beyond each fiscal year. The TRS-Care plan is currently funded on a pay-as-you-go basis and is subject to change based on available funding. Funding for TRS-Care is provided by retiree premium contributions; and contributions from the state, active employees, and participating employers are based on active employee compensation. The TRS Board does not have the authority to set or amend contribution rates.

At the inception of the plan, funding was projected to last 10 years through fiscal year 1995. The original funding was sufficient to maintain the solvency of the fund through fiscal year 2000. Since that time, appropriations and contributions have been established to fund the benefits for each successive biennium.

Section 1575.202 of the Texas Insurance Code establishes the State's contribution rate which is 1.25 percent of the employee's salary. Section 1575.203 establishes the active employee rate which is 0.65 percent of salary. Section 1575.204 establishes a public school contribution rate of not less than 0.25 percent or not more than 0.75 percent of the salary of each active employee of the employer. The actual public school contribution rate is prescribed by the Legislature in the General Appropriations Act, which is 0.75 percent of each active employee's pay for fiscal year 2024.

The following table shows contributions to the TRS-Care plan by type of contributor.

<u>Contribution Rates</u>	<u>2024</u>	<u>2025</u>
Members	0.65%	0.65%
Employer	0.75%	0.75%
State of Texas	1.25%	1.25%
Federal/Private Funding*	1.25%	1.25%
 <u>Contribution Amounts</u>		
Members	\$ 443,935	\$ 504,989
Employer	543,708	495,668
State of Texas (NECE)	669,383	723,822
* Contributions paid from federal funds and private grants are remitted by the employer and paid at the State rate.		

All employers whose employees are covered by the TRS pension plan are also required to pay a surcharge of \$535 per month when employing a retiree of TRS. The TRS-Care surcharges for fiscal year 2024 totaled \$16,318,100.

The premium rates for retirees are reflected in the following table.

TRS-Care Monthly Premium Rates				
	<u>Medicare</u>		<u>Non-Medicare</u>	
Retiree or Surviving Spouse	\$	135	\$	200
Retiree and Spouse		529		689
Retiree or Surviving Spouse and Children		468		408
Retiree and Family		1,020		999

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E. Net OPEB Liability

Components of the Net OPEB Liability of the TRS-Care plan as of August 31, 2024 are disclosed in the following table.

<u>Components of OPEB Liability</u>	<u>Total</u>
Total OPEB Liability	\$ 35,168,178,563
Less: Plan Fiduciary Net Position	<u>(4,816,646,311)</u>
Net OPEB Liability	<u>\$ 30,351,532,252</u>
 Net Position as a Percentage of Total OPEB Liability	 13.70%

The Net OPEB Liability increased by \$8.21 billion, from \$22.1 billion as of August 31, 2023, to \$30.4 billion as of August 31, 2024. The increase was primarily due to lowering the Medicare retiree premiums effective January 1 2025, and declines in the discount rate.

F. Actuarial Methods and Assumptions

Roll Forward

The actuarial valuation was performed as of August 31, 2023. Update procedures were used to roll forward the Total OPEB Liability to August 31, 2024.

The actuarial valuation of the OPEB plan offered through TRS-Care is similar to the actuarial valuation performed for the pension plan, except that the OPEB valuation is more complex.

Demographic Assumptions

The rates of mortality, retirement, termination and disability incidence are identical to the assumptions used to value the pension liabilities of the Teacher Retirement System of Texas (TRS). The demographic assumptions were developed in the experience study performed for TRS for the period ending August 31, 2021.

Mortality Assumptions

The active mortality rates were based on PUB(2010), Amount-Weighted, Below-Median Income, Teacher male and female tables (with a two-year set forward for males). The post-retirement mortality rates for healthy lives were based on the 2021 TRS of Texas Healthy Pensioner Mortality Tables. The rates were projected on a fully generational basis using the ultimate improvement rates from mortality projection scale MP-2021.

Election Rates

Normal Retirement - 62 percent participation rate prior to age 65 and 25 percent participation rate after age 65. Pre-65 retirees - 30 percent of pre-65 retirees are assumed to discontinue coverage at age 65.

Health Care Trend Rates

The initial medical trend rate was 6.75 percent for non-Medicare retirees. For Medicare retirees, trend rates are higher in the first two years due to anticipated growth but thereafter match those of non-Medicare retirees. The initial prescription drug trend rate was 7.25 percent for all retirees. The initial trend rates decrease to an ultimate trend rate of 4.25 percent over a period of 11 years.

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Actuarial Methods and Assumptions

Valuation Date	August 31, 2023, rolled forward to August 31, 2024
Actuarial Cost Method	Individual Entry-Age Normal
Inflation	2.30%
Single Discount Rate	3.87% as of August 31, 2024
Aging Factors	Based on the Society of Actuaries' 2013 Study "Health Care Costs - From Birth to Death".
Expenses	Third-party administrative expenses related to the delivery of health care benefits are included in the age-adjusted claims costs.
Salary Increases	2.95% to 8.95%, including inflation
Ad Hoc Post-Employment Benefit Changes	None

Discount Rate

A single discount rate of 3.87 percent was used to measure the total OPEB liability. This was a decrease of 0.26 percent in the discount rate since the previous year. Since the plan is a pay-as-you-go plan, the single discount rate is equal to the prevailing municipal bond rate.

G. Change of Assumptions Since the Prior Measurement Date

The single discount rate changed from 4.13 percent as of August 31, 2023, to 3.87 percent as of August 31, 2024. Additionally, the tables used to model the impact of aging on the underlying claims were revised.

H. Sensitivity of the Net OPEB Liability to the Single Discount Rate Assumption

The following presents the Net OPEB Liability of the plan using the discount rate for 20-year, tax-exempt general obligation municipal bonds with an average AA credit rating, as well as what the Net OPEB liability would be if it were calculated using a discount rate that is one percentage point lower, 2.87 percent, or one percentage point higher, 4.87 percent, than the AA credit rate. The source for the rate is the Fixed Income Municipal bonds with 20 years to maturity that include only federally tax-exempt municipal bonds as reported in the Bond Buyer's "20-Bond GO Index", as of August 31, 2024.

Sensitivity of the Net OPEB Liability to the Single Discount Rate Assumption			
	1% Decrease 2.87%	Current Single Discount Rate 3.87%	1% Increase 4.87%
District's Proportionate Share of the Net OPEB Liability	\$ 22,008,554	\$ 18,524,990	\$ 15,710,218

I. Sensitivity of the Net OPEB Liability to the Healthcare Cost Trend Rate Assumptions

The following presents the net OPEB liability of the plan using the assumed healthcare cost trend rate, as well as what the net OPEB liability would be if it were calculated using a trend rate that is one percent lower or one percent higher than the assumed healthcare cost trend rate.

Sensitivity of the Net OPEB Liability to the Healthcare Cost Trend Rate Assumption			
	1% Decrease	Current Healthcare Cost Trend Rate	1% Increase
District's Proportionate Share of the Net OPEB Liability	\$ 15,085,854	\$ 18,524,990	\$ 23,006,527

COPPERAS COVE INDEPENDENT SCHOOL DISTRICT
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J. District Net OPEB Liabilities, Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB, and OPEB Expense

The Net OPEB Liability of the TRS-Care program as a whole was last measured as of August 31, 2024 and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of that date. The District was assigned a proportion of TRS Care’s Net OPEB Liability based on the District’s contributions to the program relative to the contributions of all employers for the period September 1, 2023 through August 31, 2024.

The table below presents a two-year comparison of the District’s assigned proportion and resulting proportionate share of the collective Net OPEB Liability, as well as the State’s proportionate share of the Net OPEB Liability associated with the District.

	Measurement Date		Change
	8/31/23	8/31/24	
District's Proportion of the Collective Net OPEB Liability	0.000639114860	0.000610347768	-0.000028767092
District's Proportionate Share of the Net OPEB Liability	\$ 14,148,920	\$ 18,524,990	\$ 4,376,070
State's Proportionate Share of the Net OPEB Liability Associated with the District	17,072,846	23,211,561	6,138,715
Total OPEB Liability	<u>\$ 31,221,766</u>	<u>\$ 41,736,551</u>	<u>\$ 10,514,785</u>

At August 31, 2025, Copperas Cove Independent School District reported its proportionate share of TRS’s deferred outflows of resources and deferred inflows of resources related to other post-employment benefits from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual economic experience	\$ 3,550,619	\$ 9,244,974
Changes in actuarial assumptions	2,370,980	6,044,490
Difference between projected and actual investment earnings	17,768	69,644
Change in proportion and difference between the employer's contributions and the proportionate share of contributions	3,838,082	2,139,477
Contributions paid to TRS subsequent to the measurement date	495,668	-
Total	<u>\$ 10,273,117</u>	<u>\$ 17,498,585</u>

The net amounts of the employer’s balances of deferred outflows and inflows of resources related to OPEB (not including the deferred contribution paid subsequent to the measurement date) will be recognized in OPEB expense as follows:

Measurement Year Ended August 31,	OPEB Expense Amount
2025	\$ (2,386,665)
2026	(1,547,644)
2027	(1,877,163)
2028	(1,556,610)
2029	(635,905)
Thereafter	282,850

For the year ended August 31, 2025, Copperas Cove Independent School District recognized OPEB expense of (\$2,410,845) and revenue of (\$3,017,073) for support provided by the State.

COPPERAS COVE INDEPENDENT SCHOOL DISTRICT
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13. FRINGE BENEFITS PAID BY OTHER GOVERNMENTS

The Medicare Prescription Drug, Improvement, and Modernization Act of 2003 established prescription drug coverage for Medicare beneficiaries known as Medicare Part D. Under Medicare Part D, TRS-Care receives retiree drug subsidy payments from the federal government to offset certain prescription drug expenditures for eligible TRS-Care participants. For the years ended August 31, 2025 and August 31, 2024, the subsidy payments received by TRS-Care on behalf of the District were \$469,804 and \$357,922, respectively.

14. FUND BALANCES

The District complies with GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, which establishes fund balance classifications that comprise a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed upon the use of the resources reported in governmental funds. Those fund balance classifications are below.

Nonspendable - Amounts that cannot be spent because they are either not in a spendable form or are legally or contractually required to be maintained intact.

Restricted - Amounts that can be spent only for specific purposes because of constraints imposed by external providers, or imposed by constitutional provisions or enabling legislation.

Committed - Amounts that can only be used for specific purposes pursuant to approval by formal action by the Board.

Assigned - For the General Fund, the Board, or an official or body that has been delegated authority by the Board, may appropriate amounts that are to be used for a specific purpose. For all other governmental funds, any remaining positive amounts not previously classified as nonspendable, restricted or committed.

Unassigned - Amounts that are available for any purpose; these amounts can be reported only in the District's General Fund.

A detail of the fund balance amounts within each category is included on the governmental funds balance sheet.

Fund balance of the District may be committed for a specific purpose by formal action of the Board, the District's highest level of decision-making authority. Commitments may be established, modified, or rescinded only through a resolution approved by the Board. The Board has delegated authority to the Superintendent to assign fund balance for a specific purpose. In circumstances where an expenditure is to be made for a purpose for which amounts are available in multiple fund balance classifications, the order in which resources will be expended is as follows: restricted fund balance, committed fund balance, assigned fund balance, and unassigned fund balance.

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15. REVENUE FROM LOCAL AND INTERMEDIATE SOURCES

During the current year, revenues from local and intermediate sources consisted of the following:

Type	Non-Major					Total
	General Fund	Governmental Funds	Proprietary Funds	Trust Funds	Custodial Funds	
Property Taxes	\$ 14,831,271	\$ 393,799	\$ -	\$ -	\$ -	\$ 15,225,070
Tuition and Fees	5,932	-	-	-	-	5,932
Investment Income	3,873,248	138,122	22,251	117,379	-	4,151,000
Rent	12,053	-	-	-	-	12,053
Insurance Recovery	12,896	-	-	-	-	12,896
Food Sales	-	641,963	-	-	-	641,963
Athletics	166,370	-	-	-	-	166,370
Interfund Services	-	-	27,379	-	-	27,379
Enterprising Revenues	-	848,285	-	-	-	848,285
Miscellaneous Local Revenue	265,241	122,278	-	-	100,538	488,057
Total	\$ 19,167,011	\$ 2,144,447	\$ 49,630	\$ 117,379	\$ 100,538	\$ 21,579,005

16. UNEARNED REVENUE

Unearned revenue at August 31, 2025 consisted of the following amounts:

Fund	Local Grants	Federal Grants	Total
General Fund	\$ 10,985	\$ -	\$ 10,985
ESSER III	-	118,776	118,776
Non-Major Governmental Funds	-	92,269	92,269
Total	\$ 10,985	\$ 211,045	\$ 222,030

17. RISK MANAGEMENT

The District’s risk management program includes coverages through third party insurance providers for property, automobile liability, school professional liability, crime, workers’ compensation, and other miscellaneous bonds. During the year ended August 31, 2025, there were no significant reductions in insurance coverage from coverage in the prior year. Losses in excess of the various deductible levels are covered through traditional indemnity coverage for buildings and contents, and vehicle liability with various insurance firms. Settled claims have not exceeded insurance limits for the past three years.

18. COMMITMENTS AND CONTINGENCIES

The District participates in a number of federal financial assistance programs. Although the District’s grant programs have been audited in accordance with the provisions of *Government Auditing Standards* and when applicable, the Uniform Guidance, for the year ended August 31, 2025, these programs are subject to financial and compliance audits performed by the specific grantors. These audits, if performed, could result in amounts of expenditures being disallowed by the granting agencies and subject to repayment. The District however expects that such amounts, if any, would be immaterial.

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COPPERAS COVE INDEPENDENT SCHOOL DISTRICT
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19. UNEMPLOYMENT COMPENSATION POOL

During the year ended August 31, 2025, Copperas Cove Independent School District provided unemployment compensation coverage to its employees through participation in the TASB Risk Management Fund (the Fund). The Fund was created and is operated under the provisions of the Interlocal Cooperation Act, Chapter 791 of the Texas Government Code. The Fund's Unemployment Compensation Program is authorized by Section 22.005 of the Texas Education Code and Chapter 172 of the Texas Local Government Code. All members participating in the Fund execute Interlocal Agreements that define the responsibilities of the parties.

The Fund meets its quarterly obligation to the Texas Workforce Commission. Expenses are accrued monthly until the quarterly payment has been made. Expenses can be reasonably estimated; therefore there is no need for specific or aggregate stop loss coverage for the Unemployment Compensation pool. For the year ended August 31, 2025, the Fund anticipates that Copperas Cove Independent School District has no additional liability beyond the contractual obligation for payment of contribution. The Fund engages the services of an independent auditor to conduct a financial audit after the close of each year on August 31. The audit is accepted by the Fund's Board of Trustees in February of the following year. The Fund's audited financial statements as of August 31, 2024, are available on the TASB Risk Management Fund website and have been filed with the Texas Department of Insurance in Austin.

20. IMPLEMENTATION OF NEW GOVERNMENTAL ACCOUNTING PRONOUNCEMENTS

Governmental Accounting Standards Board Statement No. 101 – Compensated Absences (GASB 101) provides guidance on the accounting and financial reporting for Compensated Absences for governments. The objective of this Statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures. This Statement requires that liabilities for compensated absences be recognized for (1) leave that has not been used and (2) leave that has been used but not yet paid in cash or settled through noncash means.

In the year of implementation, GASB 101 requires a retroactive restatement of prior periods to reflect the effect on net position as if the standard had been in effect in prior years. In accordance with Governmental Accounting Board Statement No. 100 – Accounting Changes and Error Corrections (“GASB 100”), this restatement is the result of a change in accounting principle. As such, the effect on beginning net position as shown within these financial statements is as follows below.

	Governmental Activities
Net position as previously stated at August 31, 2024	\$ 159,364,694
Effect of implementation of GASB-101, Compensated Absences	(8,694,415)
Net Position as restated at August 31, 2024	\$ 150,670,279

Governmental Accounting Standards Board Statement No. 102 – Certain Risk Disclosures (GASB 102). This Statement requires a government to assess whether a concentration or constraint makes the primary government reporting unit or other reporting units that report a liability for revenue debt vulnerable to the risk of a substantial impact. Additionally, this Statement requires a government to assess whether an event or events associated with a concentration or constraint that could cause the substantial impact have occurred, have begun to occur, or are more likely than not to begin to occur within 12 months of the date the financial statements are issued.

For the year ended August 31, 2025, no concentration or constraints were required to be disclosed by the District.

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REQUIRED SUPPLEMENTARY INFORMATION

COPPERAS COVE INDEPENDENT SCHOOL DISTRICT
 SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
 TEACHER RETIREMENT SYSTEM
 FOR THE YEAR ENDED AUGUST 31, 2025

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	Measurement Year			
	2024	2023	2022	2021
District's Proportion of the Net Pension Liability	0.0465383257%	0.0492821005%	0.0420515295%	0.0383017484%
District's Proportionate Share of the Net Pension Liability	\$ 28,427,553	\$ 33,852,048	\$ 24,964,912	\$ 9,754,099
State's Proportionate Share of the District Net Pension Liability	40,635,575	47,784,818	41,218,545	18,380,175
Total Pension Liability	<u>\$ 69,063,128</u>	<u>\$ 81,636,866</u>	<u>\$ 66,183,457</u>	<u>\$ 28,134,274</u>
District's Covered-Employee Payroll	\$ 66,209,961	\$ 57,251,594	\$ 57,251,594	\$ 53,017,635
District's Proportionate Share of the Net Pension Liability as a Percentage of its Covered-Employee Payroll	42.94%	59.13%	43.61%	18.40%
Plan Fiduciary Net Position as a Percentage of the Total Net Pension Liability	77.51%	73.15%	75.62%	88.79%

The amounts presented are determined as of the Plan's measurement year which was as of August 31 in each prior calendar year from the District's fiscal year end.

This schedule reflects ten years of data as required by GASB 68.

Measurement Year					
2020	2019	2018	2017	2016	2015
0.0374070233%	0.0437548647%	0.0421041413%	0.0404795067%	0.0398980167%	0.0415409000%
\$ 20,034,439	\$ 22,745,147	\$ 23,175,141	\$ 12,943,165	\$ 15,076,867	\$ 14,684,155
<u>38,558,199</u>	<u>35,266,477</u>	<u>38,685,026</u>	<u>25,225,767</u>	<u>30,038,260</u>	<u>29,555,351</u>
<u>\$ 58,592,638</u>	<u>\$ 58,011,624</u>	<u>\$ 61,860,167</u>	<u>\$ 38,168,932</u>	<u>\$ 45,115,127</u>	<u>\$ 44,239,506</u>
\$ 51,375,328	\$ 49,394,337	\$ 47,502,922	\$ 48,198,155	\$ 46,308,926	\$ 45,632,019
39.00%	46.05%	48.79%	26.85%	32.56%	32.18%
75.54%	75.24%	73.74%	82.17%	78.00%	78.43%

COPPERAS COVE INDEPENDENT SCHOOL DISTRICT
 SCHEDULE OF DISTRICT PENSION CONTRIBUTIONS –
 TEACHER RETIREMENT SYSTEM
 FOR THE YEAR ENDED AUGUST 31, 2025

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	Fiscal Year			
	2025	2024	2023	2022
Contractually Required Contribution	\$ 1,665,465	\$ 1,418,973	\$ 2,533,311	\$ 1,962,249
Contribution in Relation to the Contractually Required Contribution	<u>(1,665,465)</u>	<u>(1,418,973)</u>	<u>(2,533,311)</u>	<u>(1,962,249)</u>
Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
District's Covered-Employee Payroll	\$ 67,412,152	\$ 66,209,961	\$ 65,603,862	\$ 57,251,594
Contributions as a Percentage of Covered- Employee Payroll	2.47%	2.14%	3.86%	3.43%

The amounts presented are as of the District's fiscal year end of August 31.

This schedule reflects ten years of data as required by GASB 68.

Fiscal Year					
2021	2020	2019	2018	2017	2016
\$ 1,634,518	\$ 1,542,495	\$ 1,531,473	\$ 1,418,382	\$ 1,326,682	\$ 1,267,661
<u>(1,634,518)</u>	<u>(1,542,495)</u>	<u>(1,531,473)</u>	<u>(1,418,382)</u>	<u>(1,326,682)</u>	<u>(1,267,661)</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 53,017,635	\$ 51,375,328	\$ 49,394,337	\$ 47,502,922	\$ 48,198,155	\$ 46,308,926
3.08%	3.00%	3.10%	2.99%	2.75%	2.74%

COPPERAS COVE INDEPENDENT SCHOOL DISTRICT
 SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET OPEB LIABILITY
 TEXAS PUBLIC SCHOOL RETIRED EMPLOYEES GROUP INSURANCE PLAN
 FOR THE YEAR ENDED AUGUST 31, 2025

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	Measurement Year			
	2024	2023	2022	2021
District's Proportion of the Net Liability for Other Post Employment Benefits	0.0610347768%	0.0639114860%	0.0583499547%	0.0562188629%
District's Proportionate Share of the Net Post Employment Benefit Liability	\$ 18,524,990	\$ 14,148,920	\$ 13,971,316	\$ 21,686,128
State's Proportionate Share of the Net Post Employment Benefit Liability Associated with the District	<u>23,211,561</u>	<u>17,072,846</u>	<u>17,042,811</u>	<u>29,054,578</u>
Total Other Post Employment Benefits Liability	<u>\$ 41,736,551</u>	<u>\$ 31,221,766</u>	<u>\$ 31,014,127</u>	<u>\$ 50,740,706</u>
District's Covered Payroll	\$ 66,209,961	\$ 57,251,594	\$ 57,251,594	\$ 53,017,635
District's Proportionate Share of the Net OPEB Liability as a Percentage of its Covered Payroll	27.98%	24.71%	24.40%	40.90%
Plan Fiduciary Net Position as a Percentage of the Total Net OPEB Liability	13.70%	14.94%	11.52%	6.18%

The amounts presented are determined as of the Plan's measurement year which was as of August 31 in each prior calendar year from the District's fiscal year end.

This schedule reflects the available years of data since the adoption of GASB 75 and will eventually reflect ten years of data.

Measurement Year			
2020	2019	2018	2017
0.0554745053%	0.0584608204%	0.0575751504%	0.0566219210%
\$ 21,088,365	\$ 27,646,840	\$ 28,798,230	\$ 24,622,749
<u>28,337,707</u>	<u>36,736,464</u>	<u>40,588,222</u>	<u>38,110,509</u>
<u>\$ 49,426,072</u>	<u>\$ 64,383,304</u>	<u>\$ 69,386,452</u>	<u>\$ 62,733,258</u>
\$ 51,375,328	\$ 49,394,337	\$ 47,502,922	\$ 48,198,155
41.05%	55.97%	60.62%	51.09%
4.99%	2.66%	1.57%	0.91%

COPPERAS COVE INDEPENDENT SCHOOL DISTRICT
 SCHEDULE OF DISTRICT OPEB CONTRIBUTIONS –
 TEXAS PUBLIC SCHOOL RETIRED EMPLOYEES GROUP INSURANCE PLAN
 FOR THE YEAR ENDED AUGUST 31, 2025

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	Fiscal Year			
	2025	2024	2023	2022
Contractually Required Contribution	\$ 495,668	\$ 543,708	\$ 554,721	\$ 478,985
Contribution in Relation to the Contractually Required Contribution	<u>(495,668)</u>	<u>(543,708)</u>	<u>(554,721)</u>	<u>(478,985)</u>
Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
District's Covered Payroll	\$ 67,412,152	\$ 66,209,961	\$ 65,603,862	\$ 57,251,594
Contributions as a Percentage of Covered Payroll	0.74%	0.82%	0.85%	0.84%

The amounts presented are as of the District's fiscal year end of August 31.

This schedule reflects the available years of data since the inception of GASB 75 and will eventually reflect ten years of data.

Fiscal Year			
2021	2020	2019	2018
\$ 438,662	\$ 421,238	\$ 414,910	\$ 397,883
(438,662)	(421,238)	(414,910)	(397,883)
\$ -	\$ -	\$ -	\$ -
\$ 53,017,635	\$ 51,375,328	\$ 49,394,337	\$ 47,502,922
0.83%	0.82%	0.84%	0.84%

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COPPERAS COVE INDEPENDENT SCHOOL DISTRICT
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED AUGUST 31, 2025

DRAFT -
For Discussion
Purposes Only

Teacher Retirement System

Actuarial Assumptions

The actuarial assumptions used in the determination of the total pension liability are the same assumptions used in the actuarial valuation as of August 31, 2023. For a full description of these assumptions please see the actuarial valuation report dated November 21, 2023.

Changes of Benefit Provisions Since Prior Measurement Date

The 2023 Texas Legislature passed Senate Bill 10 (SB 10), which provided a stipend payment to certain retirees and variable ad hoc cost-of-living adjustments (COLA) to certain retirees in early fiscal year 2024.

Due to its timing, the legislation and payments were not reflected in the August 31, 2023 actuarial valuation. Under the roll forward method, an adjustment was made to reflect the legislation in the rolled forward liabilities for the current measurement year, August 31, 2024. SB 10 and House Joint Resolution 2 (HJR 2) of the 88th Regular Legislative Session appropriated payments of \$1.645 billion for one-time stipends and \$3.355 billion for COLAs.

This appropriation is treated as a supplemental contribution and included in other additions. Since the Legislature appropriated funds for this one-time stipend and COLA, there was no impact on the Net Pension Liability of TRS.

Changes of Assumptions Since the Prior Measurement Date

- The actuarial assumptions and methods are the same as used in the determination of the prior year's Net Pension Liability.
-

Texas Public School Retired Employees Group Insurance Plan

Actuarial Assumptions

Actuarial methods and assumptions used for funding purposes can be found in the Other Post-Employment Benefits (OPEB) Plan – TRS-Care note to the financial statements.

Changes of Assumptions Since the Prior Measurement Date

The following assumptions, methods and plan changes which are specific to TRS-Care were updated from the prior year's report:

- The single discount rate changed from 4.13 percent as of August 31, 2023, to 3.87 percent, as of August 31, 2024. Additionally, the tables used to model the impact of aging on the underlying claims were revised.

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**COMBINING AND INDIVIDUAL FUND
STATEMENTS AND SCHEDULES**

COPPERAS COVE INDEPENDENT SCHOOL DISTRICT
 COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 AUGUST 31, 2025

DRAFT -
 For Discussion
 Purposes Only

	211	225	226
Data			
Control	ESEA, Title I,	IDEA-Part B,	IDEA-Part B,
Codes	Part A	Preschool	Discretionary
ASSETS			
1110 Cash and Cash Equivalents	\$ 1,588,202	\$ 44,609	\$ -
1120 Investments - Current	-	-	-
1220 Property Taxes - Delinquent	-	-	-
1230 Allowance for Uncollectible Taxes (Credit)	-	-	-
1240 Due from Other Governments	178,740	1,988	-
1260 Due from Other Funds	-	-	-
1310 Inventories	-	-	-
1000 Total Assets	<u>\$ 1,766,942</u>	<u>\$ 46,597</u>	<u>\$ -</u>
LIABILITIES			
2110 Accounts Payable	\$ -	\$ -	\$ -
2150 Payroll Deductions and Withholdings	-	-	-
2160 Accrued Wages Payable	75,559	2,474	-
2170 Due to Other Funds	1,691,383	44,123	-
2180 Due to Other Governments	-	-	-
2300 Unearned Revenues	-	-	-
2000 Total Liabilities	<u>1,766,942</u>	<u>46,597</u>	<u>-</u>
DEFERRED INFLOWS OF RESOURCES			
2600 Unavailable Revenue	-	-	-
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES			
Nonspendable:			
3410 Inventories	-	-	-
Restricted for:			
3450 Federal or State Funds Restricted	-	-	-
3480 Retirement of Long-Term Debt	-	-	-
Committed for:			
3510 Construction	-	-	-
3590 Other Assigned Fund Balance	-	-	-
3000 Total Fund Balances	<u>-</u>	<u>-</u>	<u>-</u>
4000 Total Liab., Def. Inflows & Fund Balances	<u>\$ 1,766,942</u>	<u>\$ 46,597</u>	<u>\$ -</u>

240	244	255	263	279	288	289
National Breakfast and Lunch Program	Career and Technical- Basic Grant	ESEA, Title II, Part A	Title III, Part A	TCLAS - ESSER III	Federally Funded Special Revenue Fund- Locally Defined	Federally Funded Spec. Rev. Fund
\$ 980,923	\$ 82,860	\$ 366,145	\$ 90,151	\$ 65,612	\$ 178,531	\$ 62,893
-	-	-	-	-	-	-
-	-	-	-	-	-	-
238,700	1,922	3,580	9,014	-	-	51,530
139,712	-	-	-	-	-	-
277,413	-	-	-	-	-	-
<u>\$ 1,636,748</u>	<u>\$ 84,782</u>	<u>\$ 369,725</u>	<u>\$ 99,165</u>	<u>\$ 65,612</u>	<u>\$ 178,531</u>	<u>\$ 114,423</u>
\$ 228,190	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
134,396	-	-	-	-	6,109	-
135,918	84,782	369,725	99,165	65,612	153,993	114,423
-	-	-	-	-	-	-
-	-	-	-	-	18,429	-
<u>498,504</u>	<u>84,782</u>	<u>369,725</u>	<u>99,165</u>	<u>65,612</u>	<u>178,531</u>	<u>114,423</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
277,413	-	-	-	-	-	-
860,831	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>1,138,244</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 1,636,748</u>	<u>\$ 84,782</u>	<u>\$ 369,725</u>	<u>\$ 99,165</u>	<u>\$ 65,612</u>	<u>\$ 178,531</u>	<u>\$ 114,423</u>

COPPERAS COVE INDEPENDENT SCHOOL DISTRICT
 COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 AUGUST 31, 2025

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Data Control Codes	410 State Instructional Materials Fund	429 State Funded Special Revenue Funds	461 Campus Activity Funds
ASSETS			
1110 Cash and Cash Equivalents	\$ 637,532	\$ 724,801	\$ 653,832
1120 Investments - Current	-	-	-
1220 Property Taxes - Delinquent	-	-	-
1230 Allowance for Uncollectible Taxes (Credit)	-	-	-
1240 Due from Other Governments	56,408	95,939	-
1260 Due from Other Funds	-	-	10,158
1310 Inventories	-	-	-
1000 Total Assets	<u>\$ 693,940</u>	<u>\$ 820,740</u>	<u>\$ 663,990</u>
LIABILITIES			
2110 Accounts Payable	\$ -	\$ -	\$ -
2150 Payroll Deductions and Withholdings	-	-	-
2160 Accrued Wages Payable	-	-	-
2170 Due to Other Funds	624,339	816,501	34,801
2180 Due to Other Governments	-	-	-
2300 Unearned Revenues	69,601	4,239	-
2000 Total Liabilities	<u>693,940</u>	<u>820,740</u>	<u>34,801</u>
DEFERRED INFLOWS OF RESOURCES			
2600 Unavailable Revenue	-	-	-
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES			
Nonspendable:			
3410 Inventories	-	-	-
Restricted for:			
3450 Federal or State Funds Restricted	-	-	-
3480 Retirement of Long-Term Debt	-	-	-
Committed for:			
3510 Construction	-	-	-
3590 Other Assigned Fund Balance	-	-	629,189
3000 Total Fund Balances	<u>-</u>	<u>-</u>	<u>629,189</u>
4000 Total Liab., Def. Inflows & Fund Balances	<u>\$ 693,940</u>	<u>\$ 820,740</u>	<u>\$ 663,990</u>

511	616	Total Non- Major Governmental Funds
Debt Service Fund	Capital Projects Fund	
\$ 765,139	\$ 72,153	\$ 6,313,383
1,137	159	1,296
39,007	-	39,007
(15,213)	-	(15,213)
-	-	637,821
-	866,429	1,016,299
-	-	277,413
<u>\$ 790,070</u>	<u>\$ 938,741</u>	<u>\$ 8,270,006</u>
\$ -	\$ -	\$ 228,190
-	-	-
-	-	218,538
902	-	4,235,667
96,676	-	96,676
-	-	92,269
<u>97,578</u>	<u>-</u>	<u>4,871,340</u>
23,794	-	23,794
<u>23,794</u>	<u>-</u>	<u>23,794</u>
-	-	277,413
-	-	860,831
668,698	-	668,698
-	938,741	938,741
-	-	629,189
<u>668,698</u>	<u>938,741</u>	<u>3,374,872</u>
<u>\$ 790,070</u>	<u>\$ 938,741</u>	<u>\$ 8,270,006</u>

COPPERAS COVE INDEPENDENT SCHOOL DISTRICT
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 NONMAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED AUGUST 31, 2025

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	211	225	226
Data			
Control	ESEA, Title I,	IDEA-Part B,	IDEA-Part B,
Codes	Part A	Preschool	Discretionary
REVENUES			
5700 Local and Intermediate Sources	\$ -	\$ -	\$ -
5800 State Program Revenues	-	-	-
5900 Federal Program Revenues	1,542,175	32,803	340,766
5020 Total Revenues	<u>1,542,175</u>	<u>32,803</u>	<u>340,766</u>
EXPENDITURES			
0011 Instruction	1,220,227	32,803	340,766
0012 Instructional Resources & Media Services	25,146	-	-
0013 Curriculum & Instructional Staff Development	12,216	-	-
0021 Instructional Leadership	92,745	-	-
0023 School Leadership	-	-	-
0031 Guidance, Counseling & Evaluation Services	-	-	-
0035 Food Services	-	-	-
0036 Extracurricular Activities	-	-	-
0041 General Administration	-	-	-
0051 Facilities Maintenance and Operations	-	-	-
0052 Security and Monitoring Services	-	-	-
0053 Data Processing Services	-	-	-
0061 Community Services	191,841	-	-
0071 Debt Service - Principal	-	-	-
0072 Debt Service - Interest	-	-	-
6030 Total Expenditures	<u>1,542,175</u>	<u>32,803</u>	<u>340,766</u>
1100 Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)			
1200 Net Change in Fund Balance	-	-	-
0100 Fund Balance - Beginning	-	-	-
3000 Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

240	244	255	263	279	288	289
National Breakfast and Lunch Program	Career and Technical- Basic Grant	ESEA, Title II, Part A	Title III, Part A	TCLAS - ESSER III	Federally Funded Special Revenue Fund- Locally Defined	Federally Funded Spec. Rev. Fund
\$ 745,488	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
205,159	-	-	8	-	-	-
3,282,945	84,050	215,551	47,201	-	196,008	168,698
4,233,592	84,050	215,551	47,209	-	196,008	168,698
-	34,646	96,652	40,904	-	136,631	2,727
-	-	-	-	-	-	-
-	4,915	84,299	6,305	-	-	45,409
-	-	17,009	-	-	59,377	82,968
-	-	5,088	-	-	-	-
-	-	12,503	-	-	-	37,594
4,774,345	-	-	-	-	-	-
-	13,039	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	31,450	-	-	-	-	-
-	-	-	-	-	-	-
4,774,345	84,050	215,551	47,209	-	196,008	168,698
(540,753)	-	-	-	-	-	-
(540,753)	-	-	-	-	-	-
1,678,997	-	-	-	-	-	-
\$ 1,138,244	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

COPPERAS COVE INDEPENDENT SCHOOL DISTRICT
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 NONMAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED AUGUST 31, 2025

**DRAFT -
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Data Control Codes	410 State Instructional Materials Fund	429 State Funded Special Revenue Funds	461 Campus Activity Funds
REVENUES			
5700 Local and Intermediate Sources	\$ -	\$ -	\$ 848,285
5800 State Program Revenues	1,128,323	1,939,257	160
5900 Federal Program Revenues	-	-	-
5020 Total Revenues	1,128,323	1,939,257	848,445
EXPENDITURES			
0011 Instruction	1,128,323	388,612	225,150
0012 Instructional Resources & Media Services	-	-	31,754
0013 Curriculum & Instructional Staff Development	-	24	-
0021 Instructional Leadership	-	231,082	-
0023 School Leadership	-	-	18,199
0031 Guidance, Counseling & Evaluation Services	-	-	-
0035 Food Services	-	-	-
0036 Extracurricular Activities	-	-	488,674
0041 General Administration	-	-	3,144
0051 Facilities Maintenance and Operations	-	-	92
0052 Security and Monitoring Services	-	1,319,539	-
0053 Data Processing Services	-	-	8,164
0061 Community Services	-	-	112
0071 Debt Service - Principal	-	-	-
0072 Debt Service - Interest	-	-	-
6030 Total Expenditures	1,128,323	1,939,257	775,289
1100 Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	73,156
OTHER FINANCING SOURCES (USES)			
1200 Net Change in Fund Balance	-	-	73,156
0100 Fund Balance - Beginning	-	-	556,033
3000 Fund Balance - Ending	\$ -	\$ -	\$ 629,189

511	616	Total Non-Major Governmental Funds
Debt Service Fund	Capital Projects Fund	
\$ 479,682	\$ 70,992	\$ 2,144,447
557,870	-	3,830,777
-	-	5,910,197
1,037,552	70,992	11,885,421
-	-	3,647,441
-	-	56,900
-	-	153,168
-	-	483,181
-	-	23,287
-	-	50,097
-	-	4,774,345
-	-	501,713
-	-	3,144
-	-	92
-	-	1,319,539
-	-	8,164
-	-	191,953
1,805,000	-	1,836,450
54,150	-	54,150
1,859,150	-	13,103,624
(821,598)	70,992	(1,218,203)
(821,598)	70,992	(1,218,203)
1,490,296	867,749	4,593,075
\$ 668,698	\$ 938,741	\$ 3,374,872

COPPERAS COVE INDEPENDENT SCHOOL DISTRICT
 SCHEDULE OF DELINQUENT TAXES RECEIVABLE
 FOR THE YEAR ENDED AUGUST 31, 2025

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 For Discussion
 Purposes Only

		1	2	3
Last 10 Years Ended August 31,		Tax Rates		Assessed/Appraised Value for School Tax Purposes
		Maintenance	Debt Service	
2016	and prior years	Various	Various	Various
2017		\$ 1.040000	\$ 0.177000	\$ 1,371,731,656
2018		1.040000	0.177000	1,355,391,356
2019		1.170000	0.050000	1,379,906,557
2020		1.068350	0.081300	1,446,698,978
2021		1.052350	0.076300	1,379,906,557
2022		0.969650	0.071270	1,686,485,494
2023		0.942900	0.076300	2,001,045,133
2024		0.757500	0.076300	2,022,707,915
2025	(School year under audit)	0.757500	0.020203	2,022,067,679
1000	TOTALS			
8000	Taxes Refunded			

EXHIBIT J1-12
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For Discussion
Purposes Only

10	20	31	32	40	50	99
Beginning Balance 9/1/24	Current Year's Total Levy	Maintenance Collections	Debt Service Collections	Entire Year's Adjustments	Ending Balance 8/31/25	Total Taxes Refunded Under Section 26.1115c
\$ 112,271	\$ -	\$ 3,492	\$ 594	\$ (411)	\$ 107,774	
12,928	-	929	158	1	11,842	
19,712	-	2,050	349	-	17,313	
19,256	-	3,425	146	-	15,685	
21,281	-	2,517	192	(314)	18,258	
24,241	-	(478)	(35)	(3,554)	21,200	
39,303	-	455	33	(5,282)	33,533	
58,247	-	(27,358)	(2,214)	(34,603)	53,216	
166,791	-	(67,187)	(6,767)	(180,476)	60,269	
-	15,725,681	14,784,129	394,302	(395,960)	151,290	
<u>\$ 474,030</u>	<u>\$ 15,725,681</u>	<u>\$ 14,701,974</u>	<u>\$ 386,758</u>	<u>\$ (620,599)</u>	<u>\$ 490,380</u>	
						<u>\$ 34,610</u>

COPPERAS COVE INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL – CHILD NUTRITION FUND
FOR THE YEAR ENDED AUGUST 31, 2025

EXHIBIT I-2
DRAFT -
For Discussion
Purposes Only

Data Control Codes		Budgeted Amounts		Actual	Variance With Final Budget
		Original	Final	Amounts	
		(GAAP BASIS)			
REVENUES					
5700	Local & Intermediate Sources	\$ 625,000	\$ 635,089	\$ 745,488	\$ 110,399
5800	State Program Revenues	79,000	129,000	205,159	76,159
5900	Federal Program Revenues	4,247,072	4,236,983	3,282,945	(954,038)
5020	Total Revenues	<u>4,951,072</u>	<u>5,001,072</u>	<u>4,233,592</u>	<u>(767,480)</u>
EXPENDITURES					
0035	Food Services	4,926,072	5,001,074	4,774,345	226,729
0052	Security and Monitoring Services	25,000	-	-	-
6030	Total Expenditures	<u>4,951,072</u>	<u>5,001,074</u>	<u>4,774,345</u>	<u>226,729</u>
1200	Net Change in Fund Balances	-	(2)	(540,753)	(540,751)
0100	Fund Balance-September 1 (Beginning)	1,678,997	1,678,997	1,678,997	-
3000	Fund Balance-August 31 (Ending)	<u>\$ 1,678,997</u>	<u>\$ 1,678,995</u>	<u>\$ 1,138,244</u>	<u>\$ (540,751)</u>

COPPERAS COVE INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL – DEBT SERVICE FUND
FOR THE YEAR ENDED AUGUST 31, 2025

EXHIBIT I-3
DRAFT -
For Discussion
Purposes Only

Data Control Codes	Budgeted Amounts		Actual	Variance With Final Budget	
	Original	Final	Amounts (GAAP BASIS)		
REVENUES					
5700	Local & Intermediate Sources	\$ 1,859,150	\$ 1,859,150	\$ 479,682	\$ (1,379,468)
5800	State Program Revenues	524,779	524,779	557,870	33,091
5020	Total Revenues	<u>2,383,929</u>	<u>2,383,929</u>	<u>1,037,552</u>	<u>(1,346,377)</u>
EXPENDITURES					
Debt Service:					
0071	Principal on Long Term Debt	1,859,150	1,805,000	1,805,000	-
0072	Interest on Long Term Debt	-	54,150	54,150	-
6030	Total Expenditures	<u>1,859,150</u>	<u>1,859,150</u>	<u>1,859,150</u>	<u>-</u>
1200	Net Change in Fund Balances	524,779	524,779	(821,598)	(1,346,377)
0100	Fund Balance-September 1 (Beginning)	1,490,296	1,490,296	1,490,296	-
3000	Fund Balance-August 31 (Ending)	<u>\$ 2,015,075</u>	<u>\$ 2,015,075</u>	<u>\$ 668,698</u>	<u>\$ (1,346,377)</u>

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COPPERAS COVE INDEPENDENT SCHOOL DISTRICT
 USE OF FUNDS REPORT – SELECT STATE ALLOTMENT PROGRAMS
 FOR THE YEAR ENDED AUGUST 31, 2025

EXHIBIT I.4
DRAFT -
 For Discussion
 Purposes Only

Data Control Codes		1 Responses
	Section A: Compensatory Education Programs	
	Districts are required to use at least 55% of state compensatory education state allotment funds on direct program costs. Statutory Authority: Texas Education Code §48.104.	
AP1	Did your District expend any state compensatory education program state allotment funds during the District’s fiscal year?	Yes
AP2	Does the District have written policies and procedures for its state compensatory education program?	Yes
AP3	Total state allotment funds received for state compensatory education programs during the District’s fiscal year.	\$ 6,643,055
AP4	Actual direct program expenditures for state compensatory education programs during the district's fiscal year. (PICs 24, 26, 28, 29, 30, 34)	\$ 5,170,678
	Section B: Bilingual Education Programs	
	Districts are required to use at least 55% of bilingual education state allotment funds on direct program costs. Statutory Authority: Texas Education Code §48.105.	
AP5	Did your District expend any bilingual education program state allotment funds during the District’s fiscal year?	Yes
AP6	Does the District have written policies and procedures for its bilingual education program?	Yes
AP7	Total state allotment funds received for bilingual education programs during the district’s fiscal year.	\$ 292,974
AP8	Actual direct program expenditures for bilingual education programs during the District’s fiscal year. (PICs 25, 35)	\$ 1,295,680

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COPPERAS COVE INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF REQUIRED RESPONSES TO SELECTED SCHOOL FIRST INDICATORS
FOR THE YEAR ENDED AUGUST 31, 2025

For Discussion
Purposes Only

Data Control Codes		1 Responses
SF1	Was there an unmodified opinion in the Annual Financial Report on the financial statements as a whole?	Yes
SF2	Were there any disclosures in the Annual Financial Report and/or other sources of information concerning nonpayment of any terms of any debt agreement at fiscal year-end?	No
SF3	Did the school district make timely payments to the Teachers Retirement System (TRS), Texas Workforce Commission (TWC), Internal Revenue Service (IRS), and other government agencies? (If the school district was issued a warrant hold and the warrant hold was not cleared within 30 days from the date the warrant hold was issued, the school district is considered to not have made timely payments.)	Yes
	Payments to the TRS and TWC are considered timely if a warrant hold that was issued in connection to the untimely payment was cleared within 30 days from the date the warrant hold was issued.	
	Payments to the IRS are considered timely if a penalty or delinquent payment notice was cleared within 30 days from the date the notice was issued.	
SF4	Was the school district issued a warrant hold? Even if the issue surrounding the initial warrant hold was resolved and cleared within 30 days, the school district is considered to have been issued a warrant hold.	No
SF5	Did the Annual Financial Report disclose any instances of material weaknesses in internal controls over financial reporting and compliance for local, state, or federal funds; or substantial doubt about the school district's ability to continue as a going concern?	No
SF6	Was there any disclosure in the Annual Financial Report of material noncompliance for grants, contracts, and laws related to local, state, or federal funds?	No
SF7	Did the school district post the required financial information on its website in accordance with Government Code, Local Government Code, Texas Education Code, Texas Administrative Code and other statutes, laws and rules in effect at the school district's fiscal year end?	Yes
SF8	Did the school district's administration and school board members discuss any changes and/or impact to local, state, and federal funding at a board meeting within 120 days before the school district adopted its budget?	Yes
SF9	Total accumulated accretion on CABs included in government-wide financial statements at fiscal year end.	\$ -

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FEDERAL AWARDS SECTION

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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND
ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS

To the Board of Trustees of
Copperas Cove Independent School District

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Copperas Cove Independent School District (the "District") as of and for the year ended August 31, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated November 10, 2025.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements, on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

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Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Singleton, Clark & Company, PC

Singleton, Clark & Company, PC
Cedar Park, Texas

November 10, 2025

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON
INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY UNIFORM GUIDANCE AND
REPORT ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

To the Board of Trustees of
Copperas Cove Independent School District

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Copperas Cove Independent School District's (the "District") compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended August 31, 2025. The District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended August 31, 2025.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Copperas Cove Independent School District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the District's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the District's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the District's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Other Matters

The results of our auditing procedures disclosed no instances of noncompliance which are required to be reported in accordance with the Uniform Guidance.

Report on Internal Control over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

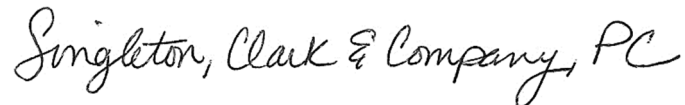
Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by *Uniform Guidance*

We have audited the financial statements of Copperas Cove Independent School District as of and for the year ended August 31, 2025, and have issued our report thereon dated November 10, 2025, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditure of federal awards is fairly stated in all material respects in relation to the financial statements as a whole.



Singleton, Clark & Company, PC
Cedar Park, Texas

November 10, 2025

COPPERAS COVE INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED AUGUST 31, 2025

DRAFT -
For Discussion
Purposes Only

FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/ PROGRAM OR CLUSTER TITLE	1 Federal ALN Number	2a Pass-Through Entity Identifying Number	3 Federal Expenditures
U.S. DEPARTMENT OF DEFENSE			
<u>Direct Awards</u>			
Junior Reserve Officer Training Corps	12.000	N/A	\$ 105,241
DoDEA Stem Grant	12.556	N/A	216,298
Support for Student Achievement at Military Connected Schools	12.556	N/A	196,008
Total Direct Awards			<u>517,547</u>
TOTAL U.S. DEPARTMENT OF DEFENSE			<u>517,547</u>
U.S. DEPARTMENT OF EDUCATION			
<u>Direct Awards</u>			
ESEA - Title VII - Impact Aid	84.041	N/A	3,423,094
Total Direct Awards			<u>3,423,094</u>
<u>Passed through Texas Education Agency</u>			
ESEA, Title I, Part A - Improving Basic Programs	84.010A	25610101050910	1,542,175
IDEA - Part B, Formula ¹	84.027A	256600010509106000	1,667,059
IDEA - Part B, Discretionary ¹	84.027A	66002512	340,766
Total Assistance Listing Number 84.027			<u>2,007,825</u>
IDEA - Part B, Preschool ¹	84.173A	256600010509106000	32,803
Career and Technical Education - Basic Grant	84.048A	25420006050910	84,050
ESEA, Title II, Part A - Teacher and Principal Training	84.367A	25694501050910	215,551
Title III, Part A - English Lang. Acquisition and Enhancement	84.365A	25671001050910	47,201
Title IV, Part A	84.424A	25680101050910	116,302
LEP Summer School	84.369A	69552402	6,986
Total Passed through Texas Education Agency			<u>4,052,893</u>
<u>Passed through ESC Region 10</u>			
IDEA - Part B, Preschool ¹	84.173A	246610047110001	45,409
Total Passed through ESC Region 10			<u>45,409</u>
TOTAL U.S. DEPARTMENT OF EDUCATION			<u>7,521,396</u>
U.S. DEPARTMENT OF AGRICULTURE			
<u>Passed through Texas Education Agency</u>			
National School Breakfast Program ²	10.553	71402501	811,062
National School Lunch Program ²	10.555	71302501	2,196,571
Total Passed through Texas Education Agency			<u>3,007,633</u>

<u>Passed through Texas Department of Agriculture</u>			
Food Distribution Program - Non-Cash Assistance ²	10.555	NT4XL1YGLGC5	266,140
Supply Chain Assistance Program ²	10.555	NT4XL1YGLGC5	<u>9,172</u>
Total Assistance Listing Number 10.555			<u>275,312</u>
Total Passed through Texas Department of Agriculture			<u>275,312</u>
TOTAL U.S. DEPARTMENT OF AGRICULTURE			<u>3,282,945</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS			<u>\$11,321,888</u>
<i>Not Considered Federal Financial Assistance:</i>			
School Health and Related Services (SHARS) Revenue			<u>\$ 352,719</u>
TOTAL FEDERAL REVENUE PER STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE			<u>\$11,674,607</u>

¹ Special Education (IDEA) Cluster as defined in OMB Compliance Supplement.

² Child Nutrition Cluster as defined in OMB Compliance Supplement.

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COPPERAS COVE INDEPENDENT SCHOOL DISTRICT
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED AUGUST 31, 2025

DRAFT -
For Discussion
Purposes Only

1. BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the “Schedule”) includes the federal awards expenditures of Copperas Cove Independent School District (the “District”) under programs of the federal government for the year ended August 31, 2025. The information in the accompanying Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the District, it is not intended to and does not present the financial position, change in net position, or cash flows of the District.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting - The expenditures reported on the Schedule are presented using the modified-accrual basis of accounting, with the exception of the National School Lunch Program, School Breakfast Program and the Food Distribution Program. Under the modified-accrual basis of accounting, revenues are recognized in the accounting period in which they become measurable and available, and expenditures in the accounting period in which the fund liability is incurred, if measurable. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited to reimbursement.

Expenditures for the National School Lunch Program, School Breakfast Program and the Food Distribution Program are shown on the Schedule in an amount equal to the related revenue, but are not specifically attributable to this revenue source. Expenditures are reported in this manner due to the Child Nutrition Fund being a fund that combines local, state, and federal revenues, and spends those resources together to support the overall operations of the Child Nutrition Program.

The District has elected to not use the 10% de minimis indirect cost rate as allowed under the Uniform Guidance.

Relationship to Basic Financial Statements - Expenditures of federal awards are reported in the District’s basic financial statements in the special revenue funds.

Relationship to Federal Financial Reports - Amounts reported in the accompanying Schedule agree with the amounts reported in the related federal financial reports in all significant respects.

Valuation of Non-Cash Programs – The District values revenues and expenditures for the Food Distribution Program based on the value of commodities received.

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COPPERAS COVE INDEPENDENT SCHOOL DISTRICT
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS (PART 1)
 FOR THE YEAR ENDED AUGUST 31, 2025

SCHEDULE K-2
DRAFT -
For Discussion
Purposes Only

SECTION I – SUMMARY OF AUDITOR’S RESULTS

FINANCIAL STATEMENTS

Type of auditor’s report issued: Unmodified

Internal control over financial reporting:

- Material weakness(es) identified? Yes No
- Significant deficiencies identified that are not considered to be material weaknesses? Yes None reported

Noncompliance material to financial statements noted? Yes No

FEDERAL AWARDS

Internal control over major programs:

- Material weakness(es) identified? Yes No
- Significant deficiencies identified that are not considered to be material weaknesses? Yes None reported

Type of auditor’s report issued on compliance for major programs:

ESEA, Title I, Part A – Improving Basic Functions	Unmodified
Child Nutrition Cluster	Unmodified

Any audit findings disclosed that are required to be reported in accordance with the federal Uniform Guidance? Yes No

Identification of major programs:

ALN Number(s)	Name of Federal Program or Cluster	Federal Expenditures
84.010A	ESEA, Title I, Part A – Improving Basic Functions	\$1,542,175
10.553	Child Nutrition Cluster	811,062
10.555	Child Nutrition Cluster	2,471,883
Total Major Programs		\$4,825,120

Dollar threshold used to distinguish Type A and Type B programs: \$750,000

Auditee qualified as low-risk auditee? Yes No

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COPPERAS COVE INDEPENDENT SCHOOL DISTRICT
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS (PART 2)
 FINANCIAL STATEMENT FINDINGS AND FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS
 FOR THE YEAR ENDED AUGUST 31, 2025

**DRAFT -
 For Discussion
 Purposes Only**

SECTION II – FINANCIAL STATEMENT FINDINGS

Findings Related to Financial Statements Which are Required to be Reported in Accordance with *Government Auditing Standards*:

No findings or questioned costs required to be reported in accordance with *Government Auditing Standards* for the year ended August 31, 2025.

Prior year financial statement findings as required to be restated with current status:

2024-001

Criteria: Each year the District’s Board of Trustees legally adopts appropriations budgets for the General Fund, the Child Nutrition Fund, and the Debt Service Fund which limit expenditure amounts within specific line item functions.

Condition Found: As of year-end, actual expenditure amounts exceeded appropriations in certain line items of the General Fund. Function line items noted to be over budget were Function 12 by \$125,057 or 10%; Function 33 by \$112,035 or 15%; Function 34 by \$340,761 or 10%, Function 35 by \$30,873 or 103%; Function 99 by \$28,886 or 8%.

Cause: The District did not properly amend its budgets as of year-end.

Effect: The effect of this condition is a technical noncompliance with the District’s legally adopted budget.

Recommendation: We recommend District management closely monitor expenditure amounts at a function level in all legally adopted budgets and seek amendments as needed by year end.

Current Status: We did not observe over 3% negative variances which constituted technical noncompliance.

Contact Person: Clifton Heath, CFO

SECTION III – FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

Findings Related to Federal Awards Which are Required to be Reported in Accordance with federal Uniform Guidance:

No findings or questioned costs required to be reported in accordance with federal Uniform Guidance for the years ended August 31, 2025 and August 31, 2024.



November 10, 2025

To the Board of Trustees
Copperas Cove Independent School District

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Copperas Cove Independent School District (the “District”) for the year ended August 31, 2025. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards (and, if applicable, *Government Auditing Standards* and the Uniform Guidance), as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated February 20, 2025. Professional standards also require that we communicate to you the following information related to our audit.

Opinion on the Financial Statements

The primary purpose of a financial audit is for the auditor to render an opinion as to whether the financial statements of the audited organization appear to be free from material misstatement and adhere to generally accepted accounting principles. This opinion must be based on a systematic review of the evidence supporting the financial statement amounts. In conjunction with the audit, the auditor must also consider internal control relevant to the entity’s preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity’s internal control. Accordingly, we express no such opinion on internal control.

Our opinion on the financial statements appears within the Independent Auditor’s Report on page 5 of the Annual Financial Report. This opinion is classified as *Unmodified*.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the District are described in Note 1 to the financial statements.

During the year the District implemented *Governmental Accounting Standards board Statement No. 101 - Compensated Absences (GASB 101)*. GASB 101 clarifies the recognition and measurement guidance for compensated absences. This Statement requires that liabilities for compensated absences be recognized for (1) leave that has not been used and (2) leave that has been used but not yet paid in cash or settled through noncash means.

Also during the year the District implemented *Governmental Accounting Standards board Statement No. 102 – Certain Risk Disclosures (GASB 102)*. The objective of the Statement is to provide users of government financial statements with essential information about risks related to a government’s current vulnerabilities due to (1) certain concentrations and (2) certain constraints common in the governmental environment.

We noted no transactions entered into by the District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate(s) affecting the District's financial statements were:

Management's estimate of the net pension liability and other post-employment liability is based on actuarial studies of the pension and post-employment benefit plans prepared by independent actuaries contracted by the Teacher Retirement System of Texas. We evaluated the key factors and assumptions used within these actuarial studies in determining that the resulting net pension liability and other post-employment benefit liability are reasonable in relation to the financial statements taken as a whole.

Management's estimate of current year and accumulated depreciation on long-term capital assets is based on the historical cost of these assets and estimates of their useful lives. We evaluated the recorded asset values, estimated useful lives, and accumulated depreciation amounts to determine that they appear reasonable in relation to the financial statements taken as a whole.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated November 10, 2025.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the District's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Fund Balance of the General Fund

The General Fund is the main operating fund of the District and contains the primary financial resources available to provide for ongoing District operations.

The ending fund balance level of the General Fund is therefore a good indicator of the financial health of the District. A commonly accepted best practice for fund balance is to maintain an ending fund balance level of at least 25% of annual noncapital General Fund expenditures. As of August 31, 2025, the fund balance of the General Fund was \$73,779,117 in total, which represented 77% of noncapital General Fund expenditures for the year.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the District's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Audit Findings, Internal Control, and Compliance Related Matters

Government Auditing Standards and the federal Uniform Guidance require an auditor to report material weaknesses and significant deficiencies found in the internal control of an organization, as well as material noncompliance with certain provisions of laws, regulations, contracts, and grant agreements.

A *material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A regular *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *significant deficiency* is a deficiency, or combination of deficiencies, in internal control that is less severe than a material weakness, yet potentially more consequential than a regular deficiency and important enough to merit attention by those charged with governance.

Material noncompliance with provisions of laws, regulations, contracts, and grant agreements occurs when the noncompliance is to a large enough degree that there could be a material effect on the determination of financial statement amounts or consequences severe enough to potentially affect the organization's operations.

As a result of our audit, we also provide the following recommendations regarding internal control and compliance.

Small Purchases

During the year under audit, the District underwent an administrative review through the Texas Department of Agriculture (TDA). Below is a summary of the finding observed by TDA which resulted in a corrective action including a transfer of the expenditure from Child Nutrition to the General Fund. We recommend the District make compliant purchases in the Child Nutrition program as well as its other federal programs.

The SFA initiated a small procurement process for heavy-duty pan racks, U-boats, and aluminum carts, receiving quotes from multiple vendors. Upon reviewing the quotes received, the SFA did not use price as the only consideration in this small procurement. This falls outside of the small procurement regulations for the type of purchase made based on quotes provided for a set of specifications and technical requirements. The total spent on this small purchase of \$40,825 is an unallowable expense to the non-profit school food service account.

Pledged Collateral

During our audit, we noted that the District's bank deposits were under-collateralized at the time of the largest cash, savings, and time deposit combined account balances during the fiscal year. State statutes and District policy require that public funds in excess of federally insured limits be adequately collateralized to safeguard District assets. While we did not note any losses as a result of this condition, the lack of sufficient collateral exposes the District to an increased risk of loss and represents noncompliance with applicable statutory requirements.

We recommend that the District strengthen its procedures for monitoring and ensuring adequate collateralization of all deposits held in excess of FDIC insurance limits.

Other Matters

We applied certain limited procedures to the management's discussion and analysis section preceding the financial statements and the pension and post-employment benefit liability schedules that follow the notes to the financial statements, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

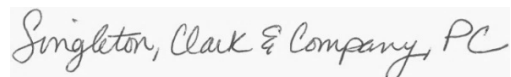
We were engaged to report on other supplementary information such as the combining statements and the schedule of expenditures of federal awards, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

We were not engaged to report on the additional financial exhibits required by the Texas Education Agency, which present property tax collection and receivable information, budget-to-actual comparisons for the Child Nutrition Fund and Debt Service Fund, and information related to expenditure levels of selected state funding allotments. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Restriction on Use

This information is intended solely for the information and use of the Board of Trustees and management of Copperas Cove Independent School District and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,



Singleton, Clark & Company, PC
Cedar Park, Texas

Client: **10-0066.0 - Copperas Cove Independent School District**
 Engagement: **Audit 25 - Copperas Cove Independent School District**
 Period Ending: **8/31/2025**
 Trial Balance: **3600.01 - Annual Trial Balance - 2 Year**
 Workpaper: **3700.01 - Adjusting Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 1		7100.03		
To adjust balance sheet accounts related to property tax based on confirmed 8/31/2025 balances.				
199-00-1222-00-000-0-00-000	/		24,666.00	
199-00-5712-00-000-0-00-000	Taxes, Prior Years/		0.02	
511-00-1230-00-000-0-00-000	Uncollectible Taxes (Credit)/		3,020.10	
511-00-2310-01-000-0-00-000	Unavailable (Unearned) Revenues/		5,073.00	
511-00-5712-00-000-0-00-000	Taxes, Prior Years/		222.90	
199-00-1230-00-000-0-00-000	Uncollectible Taxes (Credit)/			9,616.00
199-00-2310-01-000-0-00-000	Unavailable (Unearned) Revenues/			15,050.02
511-00-1222-00-000-0-00-000	/			8,316.00
Total			<u>32,982.02</u>	<u>32,982.02</u>
Adjusting Journal Entries JE # 2		3600.01		
To adjust state and federal programs based on current year activity. Fund 410 Py A/P was reversed to deferred, and inkind requisitions recorded.				
410-00-2110-00-000-0-00-000	Accounts Payable/		5,979.89	
410-11-6395-00-908-0-11-908	Supplies and Materials - Locally Defined/Instruction		160,478.00	
410-00-2310-00-000-0-00-000	Unavailable (Unearned) Revenues/			5,979.89
410-00-5829-00-000-0-00-000	State Program Rev.Distributed by TEA/			160,478.00
Total			<u>166,457.89</u>	<u>166,457.89</u>
Adjusting Journal Entries JE # 3		3600.01		
To adjust workers comp balances related to expenditures for the year and interfunds at year end.				
199-00-2171-00-000-0-00-000	Due to General Fund/		123,268.42	
752-00-1411-00-000-0-00-000	/		512,560.99	
199-00-5749-00-000-0-00-000	Other Revenues from Local Sources/			123,268.42
752-00-1261-00-000-0-00-000	Due from General Fund/			123,268.42
752-00-2111-00-000-0-00-000	/			389,292.57
Total			<u>635,829.41</u>	<u>635,829.41</u>
Adjusting Journal Entries JE # 4		3600.01		
To book investment income and earnings on treasury account and Edward Jones account.				
199-00-1910-00-000-0-00-000	Other Assets: Long-Term Investments/		2,500,298.70	
199-00-1910-07-000-0-00-000	Other Assets: Long-Term Investments/		204,679.76	
199-00-1910-07-000-0-00-000	Other Assets: Long-Term Investments/		4,899,850.61	
810-00-1123-00-000-0-00-000	/		112,598.34	
199-00-1123-00-000-0-00-000	/			7,364,590.71
199-00-5742-00-000-0-00-000	Earnings-Temp. Deposits & Investments/			240,238.36
810-00-5742-00-000-0-00-000	Earnings-Temp. Deposits & Investments/			112,598.34
Total			<u>7,717,427.41</u>	<u>7,717,427.41</u>
Adjusting Journal Entries JE # 5		3600.01		
To reclass SBITA activity to debt functions and objects.				
199-71-6514-00-999-0-99-999	SBITA Principal/Debt Service		573,267.06	
199-71-6526-00-999-0-99-999	Interest on SBITA/Debt Service		26,431.00	
244-71-6514-00-000-0-00-000	SBITAs		31,449.94	
199-53-6398-00-903-0-99-903	Supplies and Materials - Locally Defined/Data Processing Services			599,698.09
244-11-6398-00-001-3-22-001	Supplies and Materials - Locally Defined/Instruction			31,449.91
Total			<u>631,148.00</u>	<u>631,148.00</u>
Adjusting Journal Entries JE # 6		4400.02		
To expend postage based on activity report activity and ending balance.				
199-41-6399-00-702-0-99-000	General Supplies/General Administration		130,437.20	
199-00-1410-01-000-0-00-000	Deferred Expenditures or Expenses -Prepayment/			130,437.20
Total			<u>130,437.20</u>	<u>130,437.20</u>

These entries have been reviewed and approved by management and will be posted to the accounting system as of the fiscal year end audited.

SIGNED: _____

DATE: _____



November 10, 2025

Singleton, Clark & Company, PC
1130 Cottonwood Creek Trail, Building B4
Cedar Park, Texas 78613

This representation letter is provided in connection with your audit of the financial statements of Copperas Cove Independent School District, which comprise the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information as of August 31, 2025 (the “District”), and the respective changes in financial position and, where applicable, cash flows for the year then ended, and the related notes to the financial statements, for the purpose of expressing opinions as to whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, as of November 10, 2025, the following representations made to you during your audit.

Financial Statements

- 1) We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated February 20, 2025, including our responsibility for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP and for preparation of the supplementary information in accordance with the applicable criteria.
- 2) The financial statements referred to above are fairly presented in conformity with U.S. GAAP and include all properly classified funds and other financial information of the primary government and all component units required by generally accepted accounting principles to be included in the financial reporting entity.
- 3) We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
- 4) We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- 5) The methods, significant assumptions, and data used in making accounting estimates and their related disclosures are appropriate to achieve recognition, measurement, or disclosure that is reasonable in accordance with U.S. GAAP.
- 6) Related party relationships and transactions, including revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed in accordance with U.S. GAAP.
- 7) Adjustments or disclosures have been made for all events, including instances of noncompliance, subsequent to the date of the financial statements that would require adjustment to or disclosure in the financial statements or in the schedule of findings and questioned costs.
- 8) The effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements as a whole for each opinion unit. A list of the uncorrected misstatements is attached to the representation letter.

- 9) The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with U.S. GAAP.
- 10) Guarantees, whether written or oral, under which the District is contingently liable, if any, have been properly recorded or disclosed.

Information Provided

- 11) We have provided you with:
 - a) Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records (including information obtained from outside of the general and subsidiary ledgers), documentation, and other matters and all audit or relevant monitoring reports, if any, received from funding sources.
 - b) Additional information that you have requested from us for the purpose of the audit.
 - c) Unrestricted access to persons within the District from whom you determined it necessary to obtain audit evidence.
 - d) Minutes of the meetings of the Board of Trustees or summaries of actions of recent meetings for which minutes have not yet been prepared.
- 12) All material transactions have been recorded in the accounting records and are reflected in the financial statements.
- 13) We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- 14) We have no knowledge of any fraud or suspected fraud that affects the District and involves—
 - Management,
 - Employees who have significant roles in internal control, or
 - Others where the fraud could have a material effect on the financial statements.
- 15) We have no knowledge of any allegations of fraud or suspected fraud affecting the District's financial statements communicated by employees, former employees, regulators, or others.
- 16) We have no knowledge of instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or waste or abuse, whose effects should be considered when preparing financial statements.
- 17) We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements.
- 18) We have disclosed to you the names of the District's related parties and all the related party relationships and transactions including any side agreements.

Government-specific

- 19) There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
- 20) We have taken timely and appropriate steps to remedy identified and suspected fraud or noncompliance with provisions of laws, regulations, contracts, and grant agreements that you have reported to us, if any.
- 21) We have a process to track the status of audit findings and recommendations, if any.
- 22) We have identified to you any previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
- 23) We have identified to you any investigations or legal proceedings that have been initiated with respect to the period under audit.

- 24) We have provided our views on reported findings, conclusions, and recommendations, as well as our planned corrective actions, for the report, if any such matters have been reported.
- 25) The District has no plans or intentions that may materially affect the carrying value or classification of assets, deferred outflows of resources, liabilities, deferred inflows of resources, and fund balance or net position.
- 26) We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts, and legal and contractual provisions for reporting specific activities in separate funds.
- 27) We have appropriately identified, recorded, and disclosed all leases in accordance with GASB Statement (GASBS) No. 87 .
- 28) We have appropriately disclosed or recognized conduit debt obligations and/or certain arrangements associated with conduit debt obligations in accordance with [GASBS No. 91](#) .
- 29) We have appropriately disclosed identified, recorded, and disclosed public-private and public-public partnerships and availability payment arrangements in accordance with GASBS No. 94 .
- 30) We have appropriately identified, recorded, and disclosed subscription-based information technology arrangements in accordance with GASBS No. 96 .
- 31) We have identified and disclosed to you all instances of identified and suspected fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we believe have a material effect on the financial statements.
- 32) We have appropriately measured, recorded, and disclosed compensated absences and other salary-related payments in accordance with GASBS No. 101 .
- 33) There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements, or as a basis for recording a loss contingency, or for reporting on noncompliance.
- 34) As part of your audit, you assisted with preparation of the financial statements and disclosures (and schedule of expenditures of federal awards, if applicable). We acknowledge our responsibility as it relates to those nonaudit services, including that we assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of the services performed; and accept responsibility for the results of the services. We have reviewed, approved, and accepted responsibility for those financial statements and disclosures (and schedule of expenditures of federal awards, if applicable).
- 35) The District has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
- 36) The District has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
- 37) The financial statements include all component units, appropriately present majority equity interests in legally separate organizations and joint ventures with an equity interest, and properly disclose all other joint ventures and other related organizations, if applicable.
- 38) The financial statements include all fiduciary activities required by [GASBS No. 84](#) , as amended.
- 39) The financial statements properly classify all funds and activities in accordance with [GASBS No. 34](#) , as amended.
- 40) All funds that meet the quantitative criteria in [GASBS Nos. 34](#) and [37](#) for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.

- 41) Components of net position (net investment in capital assets; restricted; and unrestricted) and classifications of fund balance (nonspendable, restricted, committed, assigned, and unassigned) are properly classified and, if applicable, approved.
- 42) Investments, derivative instrument transactions, and land and other real estate held by endowments are properly valued.
- 43) Provisions for uncollectible receivables have been properly identified and recorded.
- 44) Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.
- 45) Revenues are appropriately classified in the statement of activities within program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
- 46) Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
- 47) Special and extraordinary items (unusual items or infrequent items after implementing GASBS No. 103) are appropriately classified and reported, if applicable.
- 48) Deposits and investment securities and derivative instrument transactions are properly classified as to risk and are properly disclosed.
- 49) Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated or amortized.
- 50) The government meets the GASB-established requirements for accounting for eligible infrastructure assets using the modified approach, if applicable.
- 51) We have appropriately disclosed the District's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available and have determined that net position is properly recognized under the policy.
- 52) We are following our established accounting policy regarding which resources (that is, restricted, committed, assigned, or unassigned) are considered to be spent first for expenditures for which more than one resource classification is available. That policy determines the fund balance classifications for financial reporting purposes.
- 53) We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.
- 54) With respect to the combining and individual fund statements -
 - a) We acknowledge our responsibility for presenting the combining and individual fund statements in accordance with accounting principles generally accepted in the United States of America, and we believe that this information, including its form and content, is fairly presented in accordance with accounting principles generally accepted in the United States of America. The methods of measurement and presentation of the combining and individual fund statements have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information.
 - b) If the combining and individual fund statements are not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the supplementary information no later than the date we issue the supplementary information and the auditor's report thereon.

55) With respect to federal award programs:

- a) We are responsible for understanding and complying with and have complied with, the requirements of Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), including requirements relating to preparation of the schedule of expenditures of federal awards.
- b) We acknowledge our responsibility for preparing and presenting the schedule of expenditures of federal awards (SEFA) and related disclosures in accordance with the requirements of the Uniform Guidance, and we believe the SEFA, including its form and content, is fairly presented in accordance with the Uniform Guidance. The methods of measurement or presentation of the SEFA have not changed from those used in the prior period and we have disclosed to you any significant assumptions and interpretations underlying the measurement or presentation of the SEFA.
- c) If the SEFA is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the SEFA no later than the date we issue the SEFA and the auditor's report thereon.
- d) We have identified and disclosed to you all of our government programs and related activities subject to the Uniform Guidance compliance audit, and have included in the SEFA, expenditures made during the audit period for all awards provided by federal agencies in the form of federal awards, federal cost-reimbursement contracts, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations, and other direct assistance.
- e) We are responsible for understanding and complying with, and have complied with, the requirements of federal statutes, regulations, and the terms and conditions of federal awards related to each of our federal programs and have identified and disclosed to you the requirements of federal statutes, regulations, and the terms and conditions of federal awards that are considered to have a direct and material effect on each major program.
- f) We are responsible for establishing, designing, implementing, and maintaining, and have established, designed, implemented, and maintained, effective internal control over compliance for federal programs that provides reasonable assurance that we are managing our federal awards in compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a material effect on our federal programs. We believe the internal control system is adequate and is functioning as intended.
- g) We have made available to you all federal awards (including amendments, if any) and any other correspondence with federal agencies or pass-through entities relevant to federal programs and related activities.
- h) We have received no requests from a federal agency to audit one or more specific programs as a major program.
- i) We have complied with the direct and material compliance requirements (except for noncompliance disclosed to you), including when applicable, those set forth in the *OMB Compliance Supplement* relating to federal awards and confirm that there were no amounts questioned and no known noncompliance with the direct and material compliance requirements of federal award.
- j) We have disclosed any communications from federal awarding agencies and pass-through entities concerning possible noncompliance with the direct and material compliance requirements, including communications received from the end of the period covered by the compliance audit to the date of the auditor's report.
- k) We have disclosed to you the findings received and related corrective actions taken for previous audits, attestation engagements, and internal or external monitoring that directly relate to the objectives of the compliance audit, including findings received and corrective actions taken from the end of the period covered by the compliance audit to the date of the auditor's report.
- l) Amounts claimed or used for matching were determined in accordance with relevant guidelines in OMB's Uniform Guidance (2 CFR part 200, subpart E).
- m) We have disclosed to you our interpretation of compliance requirements that may have varying interpretations.

- n) We have made available to you all documentation related to compliance with the direct and material compliance requirements, including information related to federal program financial reports and claims for advances and reimbursements.
- o) We have disclosed to you the nature of any subsequent events that provide additional evidence about conditions that existed at the end of the reporting period affecting noncompliance during the reporting period.
- p) There are no such known instances of noncompliance with direct and material compliance requirements that occurred subsequent to the period covered by the auditor's report.
- q) No changes have been made in internal control over compliance or other factors that might significantly affect internal control, including any corrective action we have taken regarding significant deficiencies or material weaknesses in internal control over compliance, subsequent to the period covered by the auditor's report.
- r) Federal program financial reports and claims for advances and reimbursements are supported by the books and records from which the financial statements have been prepared.
- s) The copies of federal program financial reports provided you are true copies of the reports submitted, or electronically transmitted, to the respective federal agency or pass-through entity, as applicable.
- t) We have monitored subrecipients, as necessary, to determine that they have expended subawards in compliance with federal statutes, regulations, and the terms and conditions of the subaward and have met the other pass-through entity requirements of the Uniform Guidance, if applicable.
- u) We have issued management decisions for audit findings that relate to federal awards made to subrecipients and such management decisions have been issued within six months of acceptance of the audit report by the Federal Audit Clearinghouse. Additionally, we have followed-up ensuring that the subrecipient has taken timely and appropriate action on all deficiencies detected through audits, on-site reviews, and other means that pertain to the federal award provided to the subrecipient, if applicable.
- v) We have considered the results of subrecipient audits and have made any necessary adjustments to our books and records, if applicable.
- w) We have charged costs to federal awards in accordance with applicable cost principles.
- x) We are responsible for and have accurately prepared the summary schedule of prior audit findings to include all findings required to be included by the Uniform Guidance, and we have provided you with all information on the status of the follow-up on prior audit findings by federal awarding agencies and pass-through entities, including all management decisions.
- y) We are responsible for and have ensured the reporting package does not contain protected personally identifiable information.
- z) We are responsible for and have accurately prepared the auditee section of the Data Collection Form as required by the Uniform Guidance.
- aa) We are responsible for taking corrective action on each audit finding of the compliance audit and have developed a corrective action plan that meets the requirements of the Uniform Guidance.
- bb) We have disclosed to you all contracts or other agreements with service organizations, and we have disclosed to you all communications from the service organizations relating to noncompliance at the service organizations, if any.

Signature: _____

Signature: _____

Title: _____

Title: _____

Client: **10-0066.0 - Copperas Cove Independent School District**
 Engagement: **Audit 25 - Copperas Cove Independent School District**
 Period Ending: **8/31/2025**
 Trial Balance: **3600.01 - Annual Trial Balance - 2 Year**
 Workpaper: **3700.01 - Adjusting Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 1		7100.03		
To adjust balance sheet accounts related to property tax based on confirmed 8/31/2025 balances.				
199-00-1222-00-000-0-00-000	/		24,666.00	
199-00-5712-00-000-0-00-000	Taxes, Prior Years/		0.02	
511-00-1230-00-000-0-00-000	Uncollectible Taxes (Credit)/		3,020.10	
511-00-2310-01-000-0-00-000	Unavailable (Unearned) Revenues/		5,073.00	
511-00-5712-00-000-0-00-000	Taxes, Prior Years/		222.90	
199-00-1230-00-000-0-00-000	Uncollectible Taxes (Credit)/			9,616.00
199-00-2310-01-000-0-00-000	Unavailable (Unearned) Revenues/			15,050.02
511-00-1222-00-000-0-00-000	/			8,316.00
Total			<u>32,982.02</u>	<u>32,982.02</u>
Adjusting Journal Entries JE # 2		3600.01		
To adjust state and federal programs based on current year activity. Fund 410 Py A/P was reversed to deferred, and inkind requisitions recorded.				
410-00-2110-00-000-0-00-000	Accounts Payable/		5,979.89	
410-11-6395-00-908-0-11-908	Supplies and Materials - Locally Defined/Instruction		160,478.00	
410-00-2310-00-000-0-00-000	Unavailable (Unearned) Revenues/			5,979.89
410-00-5829-00-000-0-00-000	State Program Rev.Distributed by TEA/			160,478.00
Total			<u>166,457.89</u>	<u>166,457.89</u>
Adjusting Journal Entries JE # 3		3600.01		
To adjust workers comp balances related to expenditures for the year and interfunds at year end.				
199-00-2171-00-000-0-00-000	Due to General Fund/		123,268.42	
752-00-1411-00-000-0-00-000	/		512,560.99	
199-00-5749-00-000-0-00-000	Other Revenues from Local Sources/			123,268.42
752-00-1261-00-000-0-00-000	Due from General Fund/			123,268.42
752-00-2111-00-000-0-00-000	/			389,292.57
Total			<u>635,829.41</u>	<u>635,829.41</u>
Adjusting Journal Entries JE # 4		3600.01		
To book investment income and earnings on treasury account and Edward Jones account.				
199-00-1910-00-000-0-00-000	Other Assets: Long-Term Investments/		2,500,298.70	
199-00-1910-07-000-0-00-000	Other Assets: Long-Term Investments/		204,679.76	
199-00-1910-07-000-0-00-000	Other Assets: Long-Term Investments/		4,899,850.61	
810-00-1123-00-000-0-00-000	/		112,598.34	
199-00-1123-00-000-0-00-000	/			7,364,590.71
199-00-5742-00-000-0-00-000	Earnings-Temp. Deposits & Investments/			240,238.36
810-00-5742-00-000-0-00-000	Earnings-Temp. Deposits & Investments/			112,598.34
Total			<u>7,717,427.41</u>	<u>7,717,427.41</u>
Adjusting Journal Entries JE # 5		3600.01		
To reclass SBITA activity to debt functions and objects.				
199-71-6514-00-999-0-99-999	SBITA Principal/Debt Service		573,267.06	
199-71-6526-00-999-0-99-999	Interest on SBITA/Debt Service		26,431.00	
244-71-6514-00-000-0-00-000	SBITAs		31,449.94	
199-53-6398-00-903-0-99-903	Supplies and Materials - Locally Defined/Data Processing Services			599,698.09
244-11-6398-00-001-3-22-001	Supplies and Materials - Locally Defined/Instruction			31,449.91
Total			<u>631,148.00</u>	<u>631,148.00</u>
Adjusting Journal Entries JE # 6		4400.02		
To expend postage based on activity report activity and ending balance.				
199-41-6399-00-702-0-99-000	General Supplies/General Administration		130,437.20	
199-00-1410-01-000-0-00-000	Deferred Expenditures or Expenses -Prepayment/			130,437.20
Total			<u>130,437.20</u>	<u>130,437.20</u>

These entries have been reviewed and approved by management and will be posted to the accounting system as of the fiscal year end audited.

SIGNED: _____

DATE: _____

Client: **10-0066.0 - Copperas Cove Independent School District**
 Engagement: **Audit 25 - Copperas Cove Independent School District**
 Period Ending: **8/31/2025**
 Trial Balance: **3600.01 - Annual Trial Balance - 2 Year**
 Workpaper: **3700.02 - Reclassifying Entries Report**

Account	Description	W/P Ref	Debit	Credit
Reclassifying Journal Entries				
Reclassifying Journal Entries JE # 1001				
To reclass principal and interest amounts.				
511-71-6511-00-905-0-99-000	Bond Principal/Debt Service		1,805,000.00	
511-71-6523-00-905-0-99-000	Interest on Debt/Debt Service			1,805,000.00
Total			1,805,000.00	1,805,000.00
Reclassifying Journal Entries JE # 1002				
To remove stale other current liabilities in Fund 240.				
240-00-2123-00-000-5-00-000	Other Liabilities - Current/		51,478.28	
240-00-5749-00-000-4-00-000	Other Revenues from Local Sources/			51,478.28
Total			51,478.28	51,478.28
Reclassifying Journal Entries JE # 1003				
To reclass commodity delivery from breakfast revenue.				
240-00-5921-00-000-5-00-000	School Breakfast Program/		9,172.20	
240-00-5939-00-000-4-00-000	Federal Revenue not From TEA			9,172.20
Total			9,172.20	9,172.20
Reclassifying Journal Entries JE # 1004				
Client provided adjustment to create revenue and expense in 865 and zero 2190.				
865-36-6499-00-000-0-00-000	Deductions		133,759.53	
865-00-2190-00-AUD-0-00-000	Auditor account to cancel 2190s			33,212.18
865-00-5749-00-000-0-00-000	Additions			100,547.35
Total			133,759.53	133,759.53
Reclassifying Journal Entries JE # 1005				
To remove unsupported, prior year cash reconciling items.				
199-00-1102-00-000-0-00-000	Cash & Cash Equivalents/		70,800.07	
616-00-1106-00-000-0-00-000	Cash & Cash Equivalents/		70,800.07	
199-00-5749-00-000-0-00-000	Other Revenues from Local Sources/			70,800.07
616-00-5749-00-000-0-00-000	Misc revenue			70,800.07
Total			141,600.14	141,600.14
Reclassifying Journal Entries JE # 1006				
To reclass credit A/R balance.				
288-00-1242-00-000-0-00-000	Due from Federal Agencies/		14,436.41	
288-00-2310-00-000-0-00-000	Unavailable (Unearned) Revenues/			14,436.41
Total			14,436.41	14,436.41
Reclassifying Journal Entries JE # 1007				
To reverse stale accrued interest balance.				
199-00-5742-00-000-0-00-000	Earnings-Temp. Deposits & Investments/		92,839.63	
199-00-1250-00-000-0-00-000	Accrued Interest/			92,839.63
Total			92,839.63	92,839.63
Reclassifying Journal Entries JE # 1008				
To reclass expenditures to balance Fund 263 related to onbehalf.				
199-00-1101-00-000-0-00-000	Cash & Cash Equivalents/		8.00	
263-11-6398-00-908-3-25-ELA	Supplies and Materials - Locally Defined/Instruction		8.00	
199-11-6398-00-001-0-11-001	Supplies and Materials - Locally Defined/Instruction			8.00
263-00-1101-00-000-0-00-000	Cash & Cash Equivalents/			8.00
Total			16.00	16.00
Reclassifying Journal Entries JE # 1009				

To make small clean up entries to Fund 865.

865-00-3900-00-000-0-00-000	Unrestricted Net Position/	19,071.03	
865-00-6141-21-001-0-00-001	Social Security/Medicare/	10.84	
865-36-6499-00-000-0-00-000	Deductions	254.96	
865-00-2190-00-AUD-0-00-000	Auditor account to cancel 2190s		254.96
865-00-3600-00-000-0-00-000	Unassigned Fund Balance/		19,071.03
865-36-6499-00-000-0-00-000	Deductions		10.84
Total		<u>19,336.83</u>	<u>19,336.83</u>

Reclassifying Journal Entries JE # 1010

3600.01

To reclass EOY negative from federal revenue.

240-00-5922-00-000-5-00-000	National School Lunch Program/	88,496.22	
240-00-5751-00-000-5-00-000	Food Service Activity/		88,496.22
Total		<u>88,496.22</u>	<u>88,496.22</u>

Total Reclassifying Journal Entries

2,356,135.24 2,356,135.24

Total All Journal Entries

2,356,135.24 2,356,135.24

Construction Cycles

Dr. Brent Hawkins
Superintendent of
Schools
January 26, 2026



Turf Maintenance Cycles

Plan to replace every 10 years with proper maintenance (6-8 with poor maintenance)

Sweep and groom weekly with deep cleaning twice per year

Add infill as needed but partial replace at 5 years

Shock pads have 30-year life cycles

Yearly compaction testing recommended



Factors at affect replacement

- **High usage** (multiple sports, daily training, tournaments)
- **Poor maintenance** (infill compaction, lack of grooming)
- **Extreme climates** (UV exposure, freeze–thaw cycles)
- **Heavy non-sport use** (events, vehicles)
- **Low-quality turf system**



Signs a Field Needs Replacement

- Fibers are **brittle, frayed, or permanently matted**
- Infill can't be maintained at proper depth
- Failing G-max / shock absorption tests**
- Seam separations or backing deterioration
- Increased player injuries or complaints



Track Maintenance Cycles

- Resurface and stripe every 5 years. Most tracks can be sprayed an additional two times before the surfacing is replaced for a potential 15 year planning replacement.



Factors That Affect Maintenance & Lifespan

- **Usage intensity** (training vs competitions only)
- **Climate** (UV exposure, freeze–thaw cycles, heavy rain)
- **Footwear control** (spikes only in competition zones)
- **Non-athletic use** (events, vehicles, furniture)
- **Quality of original installation**



Where is Bulldawg Nation?

Bulldawg Stadium Turf replacement March 7, 2017
purchased using TIPS #4042414 (Initial install 2006)

*noted in the October 20, 2025 Facility Plan that we are
trying to get

additional life from.

BullDawg Stadium Track was last replaced in 2006 and was
sprayed in 2010. The track was sprayed again in 2014 and
November of 2019.

Hanke Stadium Track was resurfaced in May 13, 2014 due to
damage and entire pieces of the track missing. The track
was sprayed again in November 2019.

*it appears purchases used BuyBoard unless noted.





Bulldawg Stadium Track

Wear and Mat Damage



Cracks and Wear



Stripe wear and curb rolling



Loss of body and fill in turf



Healthy Turf with
maintenance



- If you build a good house, you better have a good hammer.



Hanke Stadium



Hanke Stadium



300

Hanke Stadium



Hanke Runways



Hanke Stadium



SC Lee Gym



SC Lee Gym

- SC LEE
Gym Floor



Administrative Recommendation



APPROVE BULLDAWG STADIUM FOR SPRING 2026 AS THIS MONEY WAS ASSIGNED IN THE 2.5 MILLION OF ADDITIONAL CONSTRUCTION OF FUND BALANCE WITH THE BASEBALL/ SOFTBALL



ALIGN FUNDING FOR ADDITIONAL PROJECTS SO THAT WE MAXIMIZE OUR EFFORTS TO IMPROVE FACILITIES AND MAINTENANCE CYCLES.



TENNIS IS NOT FORGOTTEN BUT WE ARE TRYING TO GET A LITTLE MORE LIFE SPAN OUT OF THOSE SURFACES.



Questions?





Board of Trustees

Date of Meeting

Item Type

Item Name

District Goal

Summary
(Purpose/
Objective)

Fiscal Impact

Administrative
Recommendation

Attachments

Contact Person

E-Mail Address

Minutes of Workshop - Board Training

The Board of Trustees Copperas Cove Independent School District

A Workshop - Board Training of the Board of Trustees of Copperas Cove Independent School District was held Tuesday, December 2, 2025, beginning at 5:00 PM in the CCISD Board Room, 408 S. Main St., Copperas Cove, TX 76522.

Members Present: Joan Manning, John Gallen, Heather Copeland, Jeff Gorres,
Sherry Hoffpauir, Tim Traeger, Samantha Wilson

Staff Present: Dr. Brent Hawkins

1. Call to Order

President Joan Manning called the workshop meeting to order at 5:03 p.m. on December 2, 2025

2. Mission Statement:

The mission of Copperas Cove ISD is to provide exceptional opportunities for each student through exemplary instruction, which inspires academic success, personal excellence, and responsible citizenship.

3. Citizens Comments on Agenda Items

No comments

4. Board Training Provided by Dr. Danny Lovett

5. Adjournment

Board President, Mrs. Joan Manning, declared the meeting adjourned at 6:47 p.m.

Joan Manning, Board President

Board Secretary

Minutes of Special Called / Workshop Meeting

The Board of Trustees

Copperas Cove Independent School District

A Special Called / Workshop Meeting of the Board of Trustees of Copperas Cove Independent School District was held Monday, December 8, 2025, beginning at 6:00 PM in the CCISD Board Room, 408 S. Main St., Copperas Cove, TX 76522.

Members Present: Joan Manning, John Gallen, Samantha Wilson, Heather Copeland, Jeff Gorres, Sherry Hoffpauir, Tim Traeger

Members Absent:

Staff Present: Dr. Brent Hawkins, Amanda Crawley, Dr. Jimmy Shuck, Monica Hall, Clifton Heath, Kip Robins & James Saint

Others Present: Judge Price – Justice of the Peace for Copperas Cove, TX

1. Call to Order

President, Joan Manning, called the meeting to order at 6:01p.m. on December 8, 2025

2. Mission Statement:

The mission of Copperas Cove ISD is to provide exceptional opportunities for each student through exemplary instruction, which inspires academic success, personal excellence, and responsible citizenship.

3. Citizen Comments

4. Certificate of Election, Oaths of Office and Statement of Office

Judge Price administered the oath of office and statement of office to Samantha Wilson Place 3, Joan Manning Place 4 and Heather Copeland Place 5

5. Reorganization of the Board of Trustees

President Nominations:

Jeff Gorres was nominated by John Gallen and Timothy Traeger

Joan Manning was nominated by Sherry Hoffpauir and Heather Copeland

Voting for Jeff Gorres

Timothy Traeger - Yes

Samantha Wilson - No

Sherry Hoffpauir - No

Heather Copeland - No

John Gallen - Yes

Jeff Gorres - Yes

Joan Manning - No

4 to 3 No

Joan Manning will remain President of the Board

Voting for Joan Manning

Timothy Traeger - No

Samantha Wilson - Yes

Sherry Hoffpauir - Yes

Heather Copeland - Yes

John Gallen - No

Jeff Gorres - No

Joan Manning - Yes

4 to 3 Yes

Vice President Nominations:

John Gallen was nominated by Jeff Gorres and Heather Copeland

Voting Detail:

- Timothy Traeger - Yes
 - Samantha Wilson - Yes
 - Sherry Hoffpauir - Yes
 - Heather Copeland - Yes
 - John Gallen - Yes
 - Jeff Gorres - Yes
 - Joan Manning - Yes
- 7 to 0

John Gallen will remain Vice President of the Board

Secretary Nominations:

Timothy Traeger was nominated by Jeff Gorres and John Gallen

Heather Copeland was nominted by Sherry Hoffpauir and Samantha Wilson

Voting for Timothy Traeger

- Timothy Traeger -Yes
 - Samantha Wilson - No
 - Sherry Hoffpauir - No
 - Heather Copeland - No
 - John Gallen - Yes
 - Jeff Gorres - Yes
 - Joan Manning - No
- 4 to 3 No

Voting for Heather Copeland

- Timothy Traeger - No
 - Samantha Wilson - Yes
 - Sherry Hoffpauir - Yes
 - Heather Copeland - Yes
 - John Gallen - No
 - Jeff Gorres - No
 - Joan Manning - Yes
- 4 to 3 Yes

Heather Copeland was elected to be the Secretary of the Board

6. Good Things

A)Student:

- CCHS Varsity Football Team
- National Math Stars Finalist
- FFA Quiz Team
- Speech & Debate Team

B)Staff:

- Retirements

7. Information Items

A)Principal Report:

- Mae Stevens Early Learning Academy
- Martin Walker Elementary
- J.L. Williams/Lovett Ledger Elementary
- House Creek Elementary
- Hettie Halstead Elementary
- Fairview/Miss Jewell Elementary
- C.R. Clements/Hollie Parsons Elementary
- SC Lee Junior High School
- Copperas Cove Junior High School

- Crossroads High School
 - Copperas Cove High School
- B) Instructional Services:
- Special Needs
 - Digital Learning & Innovation
 - Counseling and Student Support
- C) Operations & Support:
- Health / Nursing
 - Child Nutrition
 - Safety & Security
 - Transportation
 - Maintenance & Facilities
- D) Specialized Programs & Activities:
- CTE (Career & Technical Education)
 - Athletics
 - Fine Arts
- E) Finance:
- Tax Report | Analysis of Delinquent Taxes & Services
 - Monthly | Quarterly Financial Report
 - Financial Statements & Payment of Bills
- F) Human Resources:
- New Hires 2025 - 2026 School Year
 - Resignations
 - Personnel Vacancies
 - Support Personnel Vacancies
- G) Technology Department
- H) Board Activity Calendar:
- December 2025
 - January 2026
8. Administrative Reports
- A) Construction Report - Dr. Hawkins
- B) College for All Report - Dr. Hawkins
9. Consent Agenda
- A) Board of Trustees Meeting Minutes
- Special Called Meeting — November 14, 2025
 - Workshop Meeting — November 17, 2025
 - Regular Meeting — November 18, 2025
- B) Items Exceeding \$50,000
1. Consider and Discuss Copperas Cove High School Roof Repair (Honey's Roofing LLC, TIPS 24060401 - \$147,975.00)
 2. Re-Consider and Possible Action to Approve Bid for White Fleet Vehicles - \$190,000.00 from Budgeted Funds
- C) Out of State Trip(s)
- Legislative Action Conference (School Nutrition Association) March 7-10, 2026 — Washington, DC
- D) Consideration to Approve Board Policy Update 126

- E) Consideration to Approve an Interlocal Agreement for the 2026–2027 School Year with the Region 10 Education Service Center for Child Nutrition Cooperative Purchasing and Commodity Processing
 - F) Consideration to Approve District Plan for 2025-2026 School Year
 - G) Consideration to Approve Campus Plans for 2025-2026 School Year
 - H) Consideration to Approve Local Improvement Plan for Hettie Halstead Elementary
 - I) Consideration to Approve the Purchase of Recommended Library Books
10. Action Items
- A) Deliberation and possible action to select an architect for the 2025 Bond Projects and Construction Manager-Agent delivery method
 - B) Deliberation and possible action to approve the Owner-Construction Manager-Agent Agreement for the 2025 Bond Projects
 - C) Deliberation and possible action to determine the prevailing wage rate for the 2025 Bond Projects
 - D) Deliberation and possible action to delegate authority to the Superintendent of Schools regarding the 2025 Bond Projects
 - E) Consideration to Approve the Purchase of Six K-5 Elementary Playgrounds (Lea Park & Play BuyBoard #781-25, \$2,693,185.68 - Fund Balance)
11. Closed Meeting:
- A) 557.074 - Personnel Matters
 - 1. Superintendent Self Report
12. Reconvene Meeting
13. Consideration to Approve Hiring Professional Employee
14. Consideration to Approve Items Discussed in Closed Session
15. Adjournment
- The meeting was adjourned at 7:40 pm

Joan Manning, Board President

Heather Copeland, Board Secretary

Minutes of Regular Meeting

The Board of Trustees

Copperas Cove Independent School District

A Regular Meeting of the Board of Trustees of Copperas Cove Independent School District was held Monday, December 15, 2025, beginning at 6:00 PM in the CCISD Board Room, 408 S. Main St., Copperas Cove, TX 76522.

Members Present: Joan Manning, John Gallen, Heather Copeland, Jeff Gorres, Sherry Hoffpauir, Tim Traeger, and Samantha Wilson

Members Absent:

Staff Present: Dr. Brent Hawkins, Amanda Crawley, Monica Hall, Clifton Heath, Kip Robins, and Kurtis Quillin

Others Present: Cove Leader Press – Lynette Sowell
Fort Hood Liaison – Melanie Mahoney

1. Call to Order

The Board President, Joan Manning called the minute to order at 6:00 p.m. on December 15, 2025

2. Pledges of Allegiance — Students from Clements/Parsons Elementary School

3. Invocation

Presented by Mr. Jeff Gorres

4. Mission Statement:

The mission of Copperas Cove ISD is to provide exceptional opportunities for each student through exemplary instruction, which inspires academic success, personal excellence, and responsible citizenship.

Presented by Ms. Sherry Hoffpauir

5. Citizen Comments on Agenda Items

No one signed up

6. Good Things

A) Student:

- CCHS Varsity Football Team
- National Math Stars Finalist
- FFA Quiz Team
- Speech & Debate Team

B) Staff:

- Retirements

7. Information Items

A) College for All Report - Financial Impact (Dr. Hawkins)

8. Consent Agenda

A) Board of Trustees Meeting Minutes

- **Special Called Meeting — November 14, 2025**
- **Workshop Meeting — November 17, 2025**
- **Regular Meeting — November 18, 2025**

B) Items Exceeding \$50,000

- 1. Consider and take action to approve the Copperas Cove High School roof repair (Honey's Roofing LLC, TIPS 24060401 - \$147,975.00)**
- 2. Consider and take action to approve the bid for white fleet vehicles — \$269,442.00 from Budgeted Funds**

C) Out of State Trip(s)

Legislative Action Conference (School Nutrition Association) March 7-10, 2026 — Washington, DC

D) Consider and take action to approve Board Policy Update 126

E) Consider and take action to approve an Interlocal Agreement for the 2026–2027 School Year with the Region 10 Education Service Center for Child Nutrition Cooperative Purchasing and Commodity Processing

F) Consider and take action to approve the District Plan for 2025-2026 School Year

G) Consider and take action to approve the Campus Plans for 2025-2026 School Year

H) Consider and take action approve the Local Improvement Plan for Hettie Halstead Elementary

I) Consider and take action to approve the purchase of recommended library books

A motion was made by John Gallen to approve the consent agenda.

Timothy Traeger seconded the motion.

All members present voted by saying Aye

Voting Detail:

Jeff Gorres – Aye

Heather Copeland – Aye

Timothy Traeger – Aye

Joan Manning – Aye

Samantha Wilson – Aye

John Gallen – Aye

Sherry Hoffpauir – Aye

Voting Summary Aye -7 Nay -0 Motion Carries

9. Action Items

A) Consider and take action to approve the purchase of six K-5 elementary playgrounds (Lea Park & Play BuyBoard #781-25, \$2,693,185.68 - Fund Balance)

A motion was made by Jeff Gorres to approve the purchase of six K-5 elementary playgrounds.

John Gallen seconded the motion.

All members present voted by saying Aye

Voting Detail:

Sherry Hoffpauir – Aye

John Gallen – Aye

Samantha Wilson – Aye

Joan Manning – Aye

*Timothy Traeger – Aye
Heather Copeland – Aye
Jeff Gorres – Aye
Voting Summary Aye-7 Nay-0 Motion Carries*

10. Closed Meeting:

A)557.074 - Personnel Matters

1. Superintendent Self Report

The meeting was adjourned into close session at 6:36 p.m. under the Texas Open Meeting Act, Texas Government Code 551.076, 551.072, and 551.074

11. Reconvene Meeting

The meeting reconvened at 7:40 p.m.

12. Consider and take action to approve hiring professional employee

A motion was made by Gohn Gallen to approve the hiring of 3 professional employees.

Tim Traeger seconded the motion.

All members present voted by saying Aye

Voting Detail:

Jeff Gorres – Aye

Heather Copeland – Aye

Timothy Traeger – Aye

Joan Manning – Aye

Samantha Wilson – Aye

John Gallen – Aye

Sherry Hoffpauir – Aye

Voting Summary Aye -7 Nay -0 Motion Carries

13. Consideration to Approve Items Discussed in Closed Session

14. Adjournment

The Board President, Joan Manning, declared the meeting adjourned at 7:41 p.m.

Joan Manning, Board President

Heather Copeland, Board Secretary



Board of Trustees

Date of Meeting

Item Type

Item Name

District Goal

Summary
(Purpose/
Objective)

Fiscal Impact

Administrative
Recommendation

Attachments

Contact Person

E-Mail Address



REGION 7 PURCHASING COOPERATIVE
COPPERAS COVE ISD BOARD RESOLUTION

TO THE REGION VII PURCHASING COOPERATIVE:

WHEREAS, the Copperas Cove Independent School District, (hereinafter the “Governmental Entity”) pursuant to the authority granted by the Interlocal Cooperation Act, Texas Gov’t Code 791.001 et seq., desires to participate in the cooperative purchasing programs of the Region VII Purchasing Cooperative.

WHEREAS, the Governmental Entity is of the opinion that participation in these programs will be highly beneficial to the entity through the anticipated savings to be realized through joint cooperative purchasing;

NOW, THEREFORE BE IT RESOLVED, that the Governmental Entity does request that the Region VII Purchasing Cooperative purchasing program include its stated need for all categories on the Region VII Purchasing Cooperative Program annual contracts; and that Dr. Brent Hawkins is authorized and directed by the governing board of the Governmental Entity to sign and deliver all necessary requests and other documents in connection therewith for and on behalf of the Governmental Entity.

I certify that the following is a true and correct copy of the resolution duly adopted by the governing board of the Governmental Entity on the 26th day of January, 2026, and that the same now appears of record in my office.

By: _____
Joan Manning, Board President

Dr. Brent Hawkins, Superintendent

Printed Name

Printed Name

In witness thereof, I have hereunto set my hand and affixed my official seal this 26th day of January, 2026.

BY: Monica Hall, Notary Public for the State of Texas, Copperas Cove Independent School District

**REGION VII EDUCATION SERVICE CENTER
PURCHASING COOPERATIVE
INTERLOCAL AGREEMENT**

This Interlocal Agreement (“Agreement”) is entered into by and between the governmental entities shown below (“Parties”) in accordance with the Interlocal Cooperation Act, Texas Gov’t Code §791.001 *et seq.*, Local Government Code, Chapter 271, Subchapter F, and Texas Education Code §8.002 for the term beginning September 1, 2025, and continuing through August 31, 2026, subject to the terms, rights and duties stated herein. This Agreement shall automatically renew annually unless either party provides written notice at least thirty (30) days prior to the end of the existing term. Either party may also terminate the Agreement at any time upon providing at least thirty (30) days prior written notice to the other party. The district participation fee will be prorated at the end of the thirty (30) day notice period.

The purpose of the purchasing cooperative is to assist eligible governmental and educational entities to secure quality services and products at the best value and in the best interest of the taxpayers through a joint competitive procurement process. The purchasing cooperative establishes a formal process that provides all prospective vendors an opportunity to offer competitive prices and the best value for necessary goods and services to participating entities.

The participating entity shall place orders and make payments directly to an approved vendor and is responsible for such vendor’s compliance with any provisions relating to the quality of items, terms of delivery, and any other terms and conditions between the vendor and participating entity. All payments, fees, and disbursements required as a result of participation in the purchasing cooperative are set forth on the purchasing cooperative’s website and shall be made from current revenues available to the paying party. The parties agree that such payments, fees, and disbursements fairly compensate the performing party for the services or functions performed under this Agreement. Each party represents that this Agreement has been approved by its governing board at a duly constituted and posted public meeting, and that the persons named below have been duly authorized to execute this Agreement on behalf of the entity shown.

AGREED:

Copperas Cove ISD
Participating Entity

Clifton Heath, CFO
Contact Person/Title

BY: _____
Supt./President/Executive Director

Date

AGREED:

BY: _____
Region VII ESC Executive Director

Date



Request for Non-Competitive (Not Sole-Source) Procurement

Complete and submit this form to request prior approval for a noncompetitive procurement that is not a sole-source proposal. Limit one proposal per form. Completion and submission of this form satisfies the requirements in 2 CFR 200.320.

Contact and Form Submission Information

ID	Date Submitted
EDGAR-NONCOMPET-325	06/04/25 12:48 PM
School Year	Other School Year (if applicable)
2025-2026	
LEA Name and CDN	
REG 7 ESC 92950	
Name of Federal Grant	
All Grants Awarded by TEA (For ESC Only)	
Name of Older Grant (if applicable)	
Name of Individual Completing Form	Email of Individual Completing Form
Christie Bell	cbell@esc7.net



Description of Request

Description the proposal and explain the rationale for making it noncompetitive.

Contracted services from Region 7 ESC to Region 7 LEAs, Texas LEAs in other service center areas and other ESCs that purchase services from Region 7 ESC. Services include the broad categories of technical assistance, professional development, direct services and products.

Do you have a sole-source verification letter from the proposed vendor?

No



Provide a reason that this procurement is a noncompetitive or sole-source procurement.

Region 7 Education Service Center operates at the will of the Texas Legislature and operates under the supervision of the Commissioner of Education to assist school districts in improving student performance in the region; to enable school districts to operate more efficiently and economically; and to implement initiatives assigned by the legislature or commissioner. Per the Texas Education Code for Regional Service Centers as outlined in Chapter 8, Region 7 ESC maintains core services for purchase by school districts and campuses, as well as additional services requested by LEAs. These services fall into broad categories of technical assistance, professional development, direct services, and products. 2 CFR 200.320(c)(4) allows TEA, as the pass-through entity, to authorize noncompetitive proposals in response to a written request, including contracted services from ESCs to LEAs. Therefore, Region 7 ESC is requesting that TEA authorize the purchase of these services as a noncompetitive procurement for LEAs for the period of 9-1-25 through 8-31-26.



Certification and Incorporation

Name and Title of Authorized Official

Todd Schneider, Executive Director

By entering my name below and submitting this electronic form, I hereby certify that:

- 1) The information and data contained in this form is, to the best of my knowledge and belief, true, complete, and correct.
- 2) The organization named above has authorized me, as its representative, to complete and submit this information and data, for and on behalf of the organization, and otherwise to act as the organization's authorized representative in submitting this information and data; and
- 3) Any ensuing program and activity will be conducted in accordance and compliance with all applicable federal and state laws and regulations.

TEA Decision and Comment

TEA Decision

Approve

TEA Comment (as applicable)

Signature of Chief Grants Officer:


Cory Green, Associate Commissioner

Date of TEA Decision: 06/16/25



Board of Trustees

Date of Meeting

Item Type

Item Name

District Goal

Summary
(Purpose/
Objective)

Fiscal Impact

Administrative
Recommendation

Attachments

Contact Person

E-Mail Address



Contract Numbers:
 GM - #706-23
 CE - #685-22

U35-4R3A WEB QUOTE #2910886

Date: 9/16/2025 7:03:14 AM

-- Customer Information --

HAWKEY, TONY
 COPPERAS COVE ISD
 HAWKEYA@LIVE.CCISD.COM
 254-987-9215

Quote Provided By
 WC TRACTOR - NAVASOTA
 Todd Brewer
 10044 HWY. 6 SOUTH
 NAVASOTA, TX 77868
 email: todd.brewer@wctractor.com
 phone: 2547421212

-- Standard Features --

-- Custom Options --



U Series U35-4R3A

*** EQUIPMENT IN STANDARD MACHINE ***

FEATURES

Tight Tail Swing
 Rubber Track Model
 ROPS/OPG (Top Guard, Level I)
 Air Conditioned Cab
 Suspension Seat
 Kubota 3 Hydraulic Pump Design
 1 Gear, 2 Variable Displacement Pumps
 All Controls Hydraulic Pilot Controls
 Hydraulic Accumulator
 Two Operating Pattern Selection System
 Digital Control Panel
 Attachment Flow Presets, Service Alerts
 Standard Front Dozer Blade with Float
 360 Degree Full Rotation
 71 Degree Left, 45 Degree Right Boom Swing
 15.8 gpm Adjustable Auxiliary Hydraulics Port
 Auxiliary Hydraulics Diverter Valve
 Thumb Bracket & Relief Valves
 Five Second Quick Preheat System
 Key Switch Stop System
 Self Bleed Fuel System
 Auto-Downshift Two Speed Travel System
 Swivel Negative Brake
 Travel Negative Brake
 Third Line Return (Hydraulic)

ENGINE

D1703-M Kubota E-TVCS Tier 4 Diesel Engine
 3 Cylinder, 4 Cycle
 23.9 Net HP @ 2200 rpm
 24.8 Gross HP (SAE J1995) @ 2200 RPM

OPERATIONAL

DIMENSIONS

Max Digging Depth 9' 8.9"
 Max Digging Radius @ Ground Level 16' 11.3"
 Max Vertical Digging Depth 6' 7.3"
 Max Dumping Height 11' 0.7"

DOZER BLADE

DIMENSIONS

Width 67"
 Height 13.5"
 Lift Above Ground 14.65"
 Drop Below Ground 14.53"

PERFORMANCE

Digging Force @ Bucket (K7875) 7924 lbs.
 Digging Force @ Dipper Arm 4451 lbs.
 Travel Speed (Low) 1.9 mph
 Travel Speed (High) 2.9 mph
 Climbing Ability 58% / 30°
 Lift Capacity 3,230 lbs. Over Front
 Blade Grounded
 2.0 Ft. Load Point Height
 8.0 Ft. Load Radius

DIMENSIONS AND OPERATING WEIGHT

U35-4R3A Rubber Tracks, Air Conditioned ROPS/OPG (Top Guard, Level I) Cab, Angle Dozer Blade
 Overall Length 15' 7"
 Overall Width 5' 7"
 Overall Height 8' 1.2"
 Operating Weight 8,451 lbs.*
 Ground Clearance 11.34"
 * Includes operator's weight, 175 lbs.

U35-4R3A Base Price: \$66,839.00

Selected Kubota Attachments

(1) 16" QA TRENCHING BUCKET K7873A-16" QA TRENCHING BUCKET	\$1,569.00
(1) QUICK COUPLER K7870A-QUICK COUPLER	\$1,464.00
(1) 24" QA TRENCHING BUCKET K7875A-24" QA TRENCHING BUCKET	\$2,026.00
(1) Radio Kit AM/FM/ WB/ AUX (for Cab models Only) A-77700-04753A-Radio Kit AM/FM/ WB/ AUX (for Cab models Only)	\$189.00
(1) AT&T TELEMATICS MODEM DCU6700-AT&T TELEMATICS MODEM	\$475.00
(1) EXCAVATOR & WL TELEMATICS HARNESS K6704A-EXCAVATOR & WL TELEMATICS HARNESS	\$171.00
(1) HYD THUMB KIT K7910A-HYD THUMB KIT	\$4,145.00

Total Kubota Attachments: \$10,039.00

Total Attachments: \$10,039.00

Configured Price: **\$76,878.00**

BUY BOARD Discounts:

Kubota Items: (\$18,450.72)

Total Discount: (\$18,450.72)

SUBTOTAL: **\$58,427.28**

2Yr U35-4R3A Extended Warranty \$2,200.00

Kubota Item Fees:

Dealer Assembly: \$317.17

Freight Cost: \$793.75

PDI: \$400.00

Total Unit Price: \$62,138.20

Quantity Ordered: 1

Final Sales Price: \$62,138.20

Purchase Order Must Reflect the Final Sales Price

To order equipment – purchase orders must be made out and returned to:

Kubota Tractor Corporation
Attn: National Accounts
1000 Kubota Drive
Grapevine, TX 76051
or email NA.Support@kubota.com
or call 817-756-1171 or fax 844-582-1581

***All equipment specifications are as complete as possible as of the date on the quote. Additional attachments, options, or accessories may be added (or deleted) at the discounted price.** All specifications and prices are subject to change. Taxes are not included. The PDI fees and freight for attachments and accessories quoted may have additional charges added by the delivering dealer. These charges will be billed separately. Prices for product quoted are good for 60 days from the date shown on the quote. All equipment as quoted is subject to availability.



Board of Trustees

Date of Meeting

Item Type

Item Name

District Goal

Summary
(Purpose/
Objective)

Fiscal Impact

Administrative
Recommendation

Attachments

Contact Person

E-Mail Address



Commercial Roofing Proposal

Submitted To: Dr. Shuck, Thomas Haire
Project Name: Clements Parsons
Contact Number: Thomas (254) 371-1409

Submitted By: Justin Mahan
Honey's Roofing LLC
254-722-3348 / justin@honeysroofingllc.com
TIPS Contractor # 24060401

Date: 11/13/2025

Project Overview:

Mule-Hide 60mil TPO roof system application

Scope of Work:

Flat Roof System: Mule-Hide 60mil TPO single-ply, ½" EPS Fanfold insulation

Roof Field Area: Approx. 164,000 square feet including interior parapet walls and waste

Scope Includes:

- 1.) PREP ROOFS FOR INSTALLATION OF NEW MULE-HIDE 60MIL SINGLE-PLY TPO ROOF SYSTEM. VACUUM ALL LOOSE GRAVEL THROUGHOUT ROOF FIELD. EXISTING UNDERLYING BUILT UP ROOF WILL REMAIN.
- 2.) MECHANICALLY FASTEN A ½" EPS FANFOLD INSULATION OVER EXISTING BUILT-UP ROOF AND IN TO EXISTING STEEL DECK WITH MULE-HIDE REQUIRED COATED FASTENERS. EXISTING GUTTERS/DOWNSPOUTS TO REMAIN.
- 3.) MECHANICALLY FASTEN A WHITE, 60MIL SINGLE-PLY MULE-HIDE TPO ROOF SYSTEM WITH MULE-HIDE REQUIRED COATED FASTENERS. INCLUDES ALL PIPES, PENETRATIONS, CURBS AND SPECIFIED INTERIOR PARAPET WALLS TO BE WRAPPED IN MULE-HIDE TPO. INSTALL NEW TPO CLAD METAL THROUGH WALL SCUPPERS. ALL COLLECTOR HEADS/DOWNSPOUTS WILL REMAIN.
- 4.) INTERIOR PARAPET WALLS ABOVE 18" IN INTERIOR HEIGHT WILL BE FULLY ADHERED WITH MULE-HIDE TPO BONDING ADHESIVE PER MANUFACTURER REQUIREMENTS.
- 5.) TERMINATE TO OUTSIDE PERIMETER EDGE WITH A 24GA SHOP FABRICATED PREFINISHED DRIP EDGE (COLOR OPTIONAL AMONGST STANDARD COLOR CHOICES). INCLUDES INSTALLING TPO PITCH PANS AND TPO PIPE BOOTS WITH CLAMP RINGS TO SPECIFIED PENETRATIONS. TERMINATE AND FLASH TPO TO EXISTING HVAC CURBS WITH SHOP FABRICATED A/C CURB FLASHING AND 1" TERMINATION BAR, BACKSEALED PER MANUFACTURER REQUIREMENTS.
- 6.) INCLUDES 25 YEAR MANUFACTURER MATERIAL AND LABOR NDL WARRANTY (MULE-HIDE PRODUCTS). A MULE-HIDE REPRESENTATIVE/INSPECTOR WILL PERFORM A FULL INSPECTION OF ROOF ONCE PROJECT APPLICATION IS COMPLETE.
- 7.) INCLUDES HONEY'S ROOFING 15YR WORKMANSHIP WARRANTY (NO CHARGE).
- 8.) DISPOSE OF ALL TRASH AND DEBRIS IN AN APPROVED FACILITY IN ACCORDANCE WITH LOCAL, STATE AND FEDERAL REGULATIONS.
- 9.) INCLUDES ALL WORKER COMPENSATION AND GENERAL LIABILITY INSURANCE.
- 10.) INCLUDES ALL LIFT/LOAD EQUIPMENT NEEDED TO PERFORM JOB ACCORDINGLY.

Pricing & Payment Terms:

<u>Description: Base Bid</u>	<u>Cost</u>
Roof System Installation/Gravel Removal	Included
Materials & Labor	Included
Cleanup & Disposal	Included
Warranty	Included
Total Base Bid	\$ 844,975.00
Bonding	2% additional of total contract price
80mil TPO Option Instead of 60mil	\$ 94,500.00 additional from base bid
Gutter/Downspout Replacement Option	\$ 55,975.00 additional from base bid
Collector Head/Downspout Replacement Option	\$ 38,450.00 additional from base bid

Payment Terms:

- Project start payment - TBD with approved SOV
- Progress payments throughout project duration
- Final amount due upon completion

Warranties:

<u>Warranty Type</u>	<u>Duration</u>
Mule-Hide Manufacturer Material and Labor	25 Years (NDL)
Honey's Roofing Workmanship	15 Years

Why Choose Honey's Roofing?

- ✓ Certified applicator, bonded, and insured
- ✓ OSHA-compliant job sites
- ✓ 22 years of experience in commercial flat roof, coatings, metal and shingle roof system applications
- ✓ Thermal imaging & drone inspection capability
- ✓ Maintenance and Inspection Programs
- ✓ References available upon request

Estimated Project Timeline:

Start Date: TBD

Duration: Approx 12-week application (weather permitting)

Authorization:

To accept this proposal and schedule your project, please sign below:

Client Signature: _____

Name/Title: _____

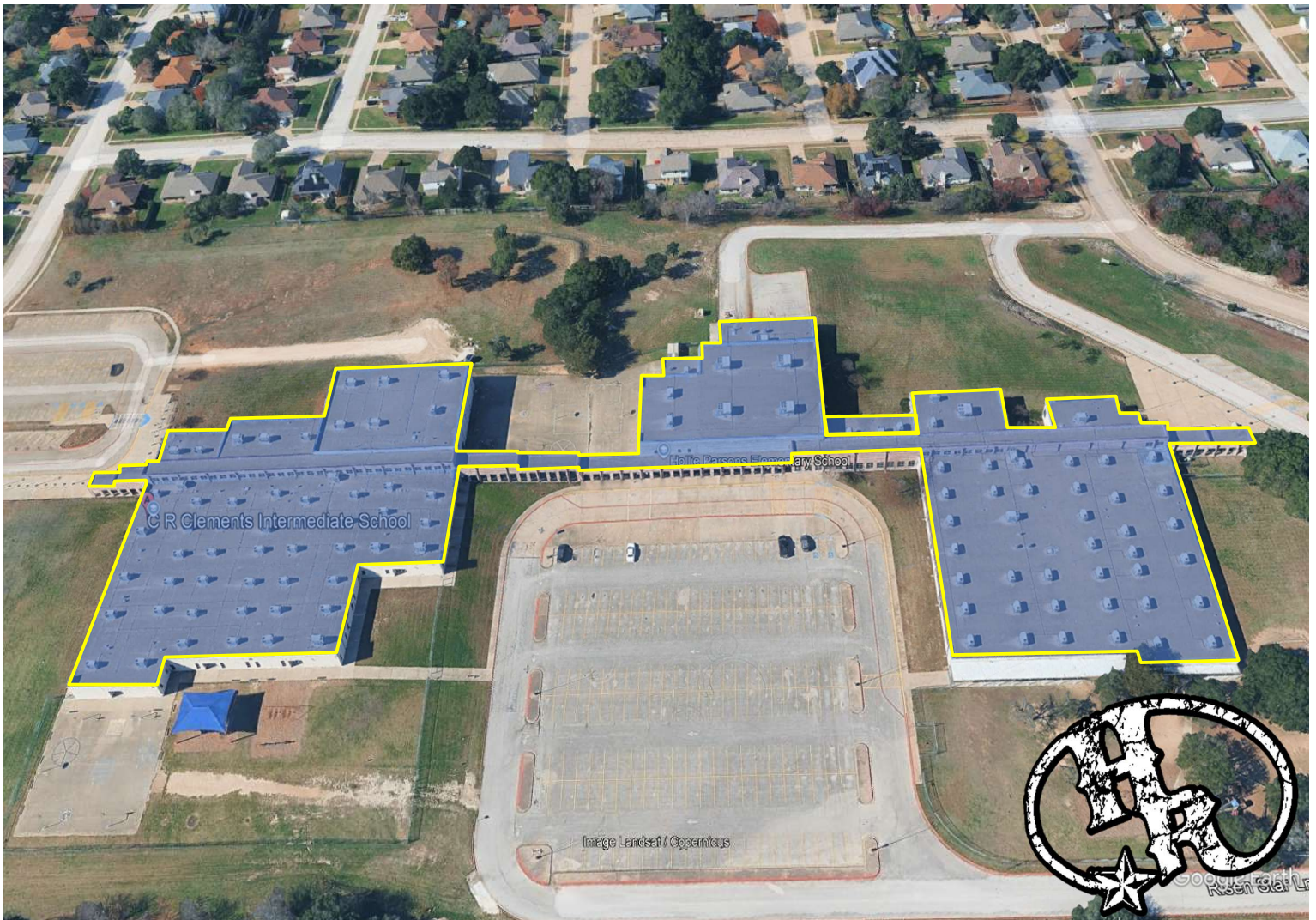
Date: _____

Attachments:

- Roof layout below

Exclusions:

- Any work not stated in above breakdown





PROTECH

TRACK & TENNIS

SINCE 1991.

PROJECT PROPOSAL

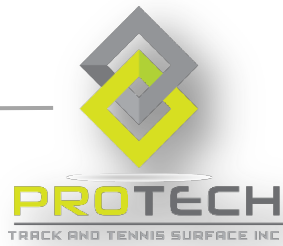
JOE PHILLIPS
903 - 570 - 7343
PRTCHTRACKTENNIS@AOL.COM



PROPOSAL

JANUARY 14TH, 2026

COPPERAS COVE ISD
COPPERAS COVE JUNIOR HIGH
BULLDAWG STADIUM
702 JOE LOMBARDI WAY
COPPERAS COVE, TEXAS 76522



RE: TRACK RESURFACING

PRO TECH TRACK & TENNIS, INC. hereby agrees to provide all labor, equipment, and materials to perform the following scope of work:

SUMMARY

PRO TECH TRACK & TENNIS, INC. is pleased to present the following proposal for consideration pertaining to resurfacing the Track and Field Event areas at Copperas Cove Junior High, in Copperas Cove, Texas. This proposal outlines the details and pricing for removal and disposal, cleaning and surface preparation, asphalt inspection, installation of the Base Mat and Structural Spray System, including alternating exchange zone colors, and striping.

BASE PROPOSAL

**FULL REMOVAL , DISPOSAL AND RESURFACING OF EXISTING TRACK
BASED ON 7310y²**

SCOPE OF WORK

- Remove and dispose of existing track and field event surface off-site in a legal manner
- Clean all areas for asphalt inspection
 - ✓ **Asphalt repairs are NOT included in this proposal**
- Prime asphalt for new surface installation
- Prepare areas for new surface installation
- Provide and install ½ inch black mat polyurethane surface to track and field event areas
- Provide (3) coats of Blue Structural Spray to track and field event areas
- Provide and install (3) coats of the Gold Structural Spray to the exchange zones area only (See Rendering)
- Stripe track to regulation as specified
- PRO TECH TRACK & TENNIS, INC. provides a 5-year warranty on workmanship and materials

TOTAL: \$415,700.00

EXCLUSIONS

- No Permits
- No Asphalt Repairs
- No Testing
- No Utilities
- No Costs/Contingencies for underground utilities that have not been identified by OWNER.
- No Allowances/Contingencies other than specified above.
- No Temporary fencing
- No bonding
- There are no Cooperative fees included in this proposal

PO BOX 8024, TYLER, TEXAS 75711 903-570-7343 903-894-6461



CONDITIONS

- **PRO TECH TRACK & TENNIS, INC to provide general liability, automotive and workman's compensation insurance coverage as required.**
- *PRO TECH TRACK & TENNIS, INC will provide project final clean-up of work area relating to scope of work.*
- *OWNER will be responsible for providing the necessary water to complete the entire scope of work.*
- *If color or design selection or accessory choices change after approved selection, additional costs will be incurred and the OWNER shall grant PRO TECH TRACK & TENNIS, INC. extension of time for the delay.*
- *OWNER will be responsible for costs of any/all vandalism that could occur over the duration on the project directly related to the scope of work.*
- *PRO TECH TRACK & TENNIS, INC. will require ingress and egress to the site. Unmarked water lines, sprinkler lines, fiber optic lines, and electrical lines are the responsibility of the OWNER.*

WARRANTY

*PRO TECH TRACK & TENNIS, INC. warrants and guarantees that it shall perform all work in a good and workmanlike manner, in conformity with design and industry standards. Neglect of product and/or vandalism is not under warranty. An act of God is not covered under warranty. **The warranty is from the date of substantial completion. The warranty excludes coverage for damage resulting from cleats, tires, mowers, or any other sources associated with neglect or care of the surface.***

PRO TECH TRACK & TENNIS, INC. does not provide a warranty for surfacing issues resulting from architectural drainage problems.

SCHEDULING

*All project activity shall be scheduled and coordinated with PRO TECH TRACK & TENNIS, INC. **No work will take place during days when inclement weather is apparent. Necessary extensions in time may be required due to complications resulting from weather and / or conditions out of control of PRO TECH TRACK & TENNIS, INC.***

OWNER will need to ensure all other trades will not interfere with court construction. OWNER will be responsible for vandalism during the construction process.

PROPOSAL OFFERED BY: JOE PHILLIPS
PRO TECH TRACK & TENNIS, INC.
PO BOX 8024
TYLER, TEXAS 75711
903-570-7343



BUILD RESURFACE REPAIR

PROTECH TRACK & TENNIS

PRO TECH TRACK & TENNIS INC HAS BEEN BUILDING, RESURFACING AND REPAIRING TENNIS COURTS, SPORT COURTS, PICKLEBALL COURTS, AND TRACKS SINCE 1991.

BASED IN TYLER, TEXAS

RUNNING TRACKS

AN INDUSTRY LEADER IN TURN-KEY TRACK CONSTRUCTION, SURFACE INSTALLATION, RESURFACING, STRIPING AND REPAIR.



HOLLY TREE COUNTRY CLUB, TYLER TEXAS

PICKLEBALL COURTS

PRO TECH PROVIDES TOP QUALITY SURFACES, TENNIS-TO-PICKLEBALL CONVERSIONS, CONSTRUCTION, AND RENOVATION.

TENNIS COURTS

WE OFFER FULL TURN-KEY POST-TENSION COURT CONSTRUCTION, POST-TENSION CAPS, RESURFACING, REPAIR AND MORE.



UNIVERSITY OF TEXAS AT TYLER

SPORT COURTS

BASKETBALL, FOUR SQUARE, HOPSCOTCH WALKING TRACKS, AND BEYOND - WE CAN BRING YOUR SPORT COURT DREAMS TO LIFE.

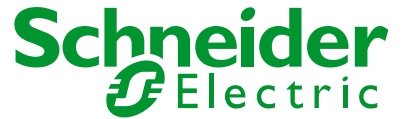


PROTECH
TRACK & TENNIS

JOE PHILLIPS 903.570.7343
PRTCHTRACKTENNIS@AOL.COM

SCAN ME!





1-26-2026

Dr. Brent Hawkins
408 S Main St.
Copperas Cove, TX 76522

Re: Comprehensive Energy Conservation Project

Dear Dr. Hawkins,

Schneider Electric is pleased to submit this proposal for your review and acceptance for a Performance Contract.

Schneider Electric is an approved vendor through **The Interlocal Purchasing System for "Energy Savings Performance Contracts" contract# 220104** whom the Copperas Cove ISD is a member of and would contract to perform the scope of work below.

By utilizing the TIPS membership, Copperas Cove ISD will automatically be dealing with a qualified, professional contractor that has met the strict bidding requirements for Texas. This results in savings to Copperas Cove ISD by reducing the time and expense for the bid process and will allow the work to be performed in a timelier manner.

Scope of Work

See Attached Investment Grade Audit agreement

We appreciate the opportunity to provide the attached proposal and look forward to your favorable response. If you should have any questions or require additional information, please do not hesitate to contact me at your convenience.

Sincerely,

Grace Smith
Account Executive

TIPS PO Process:

- Create a purchase order clearly identifying the purchase order as a TIPS purchase and including the TIPS contract number. (Contract #220104)
- Email the completed purchase order to: TIPSPO@tips-usa.com and attach the PO as a PDF.

(TIPS will process the purchase order and forward it to the appropriate vendor and the sender of the PO email will receive an authorization letter that validates the purchase.)

Schneider Electric | Sustainability Business
1650 W. Crosby Rd.
Carrollton, TX 75006 USA

INVESTMENT GRADE AUDIT AGREEMENT

This Investment Grade Audit Agreement ("Agreement"), dated January 26th, 2026 ("Effective Date"), is entered into by and between Schneider Electric Buildings Americas, Inc. ("ESCO") and Copperas Cove ISD ("Customer").

WHEREAS, Customer wishes to engage ESCO to perform an Investment Grade Audit to (i) identify energy conservation measures ("ECMs") that are available to and appropriate for Customer's facilities, (ii) determine the guaranteed savings that would result from implementing such ECMs as part of a comprehensive energy conservation improvement program, and (iii) propose a scope of work and project price for ESCO's implementation of such ECMs under and pursuant to an Energy and Construction Services Contract.

NOW, THEREFORE, in consideration of the mutual covenants and conditions hereinafter set forth, ESCO and Customer hereby agree to the following terms and conditions:

- Section A -- General Terms and Conditions**
- Section B -- Audit Services**
- Section C -- Facilities**

IN WITNESS WHEREOF, each of the parties has caused this Investment Grade Audit Agreement to be executed as of the Effective Date by its duly authorized representative below.

**Copperas Cove ISD
Texas**

**Schneider Electric Buildings
Americas, Inc.**

By: _____
(Signature)

By: _____
(Signature)

Name: _____

Name: _____

Title: _____

Title: _____

Date: _____

Date: _____

SECTION A: GENERAL TERMS AND CONDITIONS

1. Entire Agreement

This Agreement constitutes the entire understanding between ESCO and Customer and supersedes all prior oral or written understandings relating to the subject matter herein. This Agreement may not be amended or modified except by written instrument signed by a duly authorized representative of each party.

2. Services

As described more fully in Section B, ESCO will conduct an Investment Grade Audit of certain Customer Facilities (defined below) in order to (i) identify ECMs that are available to and appropriate for such Facilities, (ii) determine the guaranteed savings that would result from implementing such ECMs as part of a comprehensive energy conservation improvement program, and (iii) propose a scope of work and project price for ESCO's implementation of such ECMs (the "IGA"). Upon conclusion of the IGA, ESCO will provide Customer with a report describing the scope and results of such IGA (the "IGA Report"). Customer acknowledges that the IGA is not intended to serve as a comprehensive inspection of Customer's Facilities and that, to facilitate the IGA and to assist ESCO in identifying and recommending ECMs appropriate for Customer's Facilities, Customer is responsible for providing ESCO with all such access, knowledge and history as may be relevant to ESCO's analysis, including, without limitation, with respect to Customer's Facilities, systems, and equipment, as well as its accounting, maintenance, and operation practices.

3. Confidentiality

Neither party shall disclose to others any Confidential Information. "Confidential Information" shall mean all information or material, whether revealed orally, visually, or in tangible or electronic form, that is competitively sensitive material not generally known to the public that relates to the business of a party to this Agreement, or any of their respective interest holders, unless such information: (i) was already rightfully known and in possession of the receiving party at the time of disclosure by the disclosing party; or (ii) is in or has or will be entered into the public domain through no breach of this Agreement or other wrongful act of the receiving party; or (iii) has been rightfully received by the receiving party from a third party who is not known by the receiving party to be under obligation of confidentiality to disclosing party and without breach of this Agreement; or (iv) is independently developed by receiving party without reference to the Confidential Information; or (v) is approved for release by written authorization from the disclosing party. This confidentiality obligation shall terminate two (2) years from the date of this Agreement.

4. Insurance

ESCO and Customer shall each maintain insurance coverage, including without limitation, workers' compensation and employer's liability at statutory limits and commercial general liability insurance covering public liability and property damage with limits generally required for its respective industry with not less than \$1,000,000 each occurrence, \$2,000,000 general aggregate. Such insurance shall be with reputable and financially responsible carriers authorized to transact business in the state in which the Facilities are located and the services are being performed with an A.M. Best's rating of at least A- VII.

5. Governing Law

This Agreement will be governed, interpreted and construed by, under and in accordance with the laws, statutes and decisions of the state in which the Facilities are located, without regard to its choice of law provisions.

6. Ownership of Work Products

All drawings, specifications and other documents and electronic data furnished by ESCO to Customer under this Agreement ("Work Products") are deemed to be instruments of service and ESCO shall retain all ownership and property interest therein, including any copyrights and other intellectual property rights. Such Work Products are furnished solely for purposes of allowing Customer to evaluate whether it wishes to execute an Energy and Construction Services Contract with ESCO and, in the event Customer does enter into an Energy and Construction Services Contract with ESCO, for use in connection with ESCO's performance of the proposed Project (defined in Section B below). Work Products are not intended to be, and shall not be, used or relied upon by Customer or any third party for designing or performing any portion of the proposed Project, and Work Products may not be shared with any third parties without the written permission of ESCO, except to the extent required by law.

7. Due Authority of Signatories

Each party represents and warrants that this Agreement constitutes the legal, valid, binding, and enforceable obligation of such party, and that neither the execution nor performance of this Agreement violates any law, rule, regulation, or legal duty applicable to such party. Each party further represents and warrants that the execution of this Agreement is within such party's legal powers, and that each individual executing this Agreement on behalf of such party is duly authorized to do so by all necessary and appropriate action and does so with full legal authority.

SECTION B: AUDIT SERVICES

1. ESCO agrees to provide Customer with the following:

- A. An IGA of each of the facilities described under Section C (each, a "Facility"; collectively, the "Facilities");
- B. An IGA Report setting forth:
 - i. a list of the ECMs recommended for each Facility;
 - ii. a description, based upon the information made available to ESCO during the IGA, of how the recommended ECMs would interact with the existing equipment in the Facilities;
 - iii. a financial analysis calculating the impact the ECMs would have on annual cash flow;
 - iv. a utility analysis outlining the impact the ECMS would have on Customer's utility expenses;
 - v. a proposed scope of work to be performed by ESCO (the "Project"); and
 - vi. proposed pricing for ESCO's performance of the Project, which such pricing will be honored by ESCO for sixty (60) days following delivery of ESCO's IGA Report to Customer; and
- C. A draft Energy and Construction Services Contract to be entered into if Customer elects to move forward with the Project.

2. Customer agrees to provide ESCO with the following:

- A. A list of any requirements and/or specifications that Customer expects to be included in and/or associated with the scope of work;
- B. Complete access to the Facilities (including remote network access as appropriate) and to information concerning the Facilities, including without limitation such Facility access and information as will enable ESCO to accurately perform an energy efficiency analysis, measure actual energy use, take equipment inventory, determine operating schedules, and identify known operational deficiencies;
- C. Access to key personnel to discuss operating requirements;
- D. Copies or loans of building plans and other such documents for the purpose of facilitating ESCO's understanding of the Facility characteristics and the current sequences of operation; and
- E. All other insight, knowledge and history as may be relevant to ESCO's analysis, particularly with respect to the operation, maintenance and energy efficiency of the Facilities, as well as disclosure of all known or suspected deficiencies, defects and malfunctions of or affecting the Facilities or the systems, components and equipment therein.

3. Payment:

- A. Within sixty (60) days of receiving the IGA Report, Customer shall either (i) execute an Energy and Construction Services Contract with ESCO, or (ii) pay ESCO an exit fee in the amount of \$ 245,000 (the "IGA Exit Fee"), provided, however, that no IGA Exit Fee shall be owed if ESCO is unable to guarantee annual energy and/or other cost savings that meet or exceed the cost of the proposed Project over a term not to exceed 20 years.
- B. If Customer does execute an Energy and Construction Services Contract with ESCO, the costs and expenses incurred by ESCO in the performance of services under this IGA Agreement and in the development, design and/or engineering of the Project will be included in the "Project Price" to be paid by Customer under the Energy and Construction Services Contract.

SECTION C: FACILITIES

Mae Stevens Early Learning Academy	C.R. Clements/Hollie Parsons Elementary
Martin Walker Elementary	S.C. Lee Junior High School
Williams/Ledger Elementary	Copperas Cove Junior High School
House Creek Elementary	Crossroads High School
Hettie Halstead Elementary	Copperas Cove Administration
Fairview/Miss Jewell Elementary	Copperas Cove High School

- **LED Lighting**
 - Campus-wide Interior & Exterior LED Lighting retrofit
- **Water**
 - Water fixture retrofits

**Interlocal Agreement-Public/Private Education Partnerships
Between Fort Davis ISD and Copperas Cove ISD**

STATE OF TEXAS §

§

COUNTY OF JEFF DAVIS §

This agreement is entered into by and between Fort Davis ISD (FDISD) and the Copperas Cove Independent School District (ISD), with an effective date of March 1, 2026 and ending on June 30, 2026. Both Parties will be collectively referred to as the (“Parties”).

WHEREAS, FDISD is an independent school district located in Jeff Davis County, Texas;

WHEREAS, Copperas Cove ISD is an independent school district located in Coryell County;

WHEREAS, Copperas Cove ISD has agreed, to admit, pursuant to its District Policy FDA (Local), on a tuition free basis, eligible 3 and 4 year old through age 7 students with approved inter-district transfer applications into Copperas Cove ISD for the provision of early childhood services to such admitted 3 and 4-year-old through age 7 students;

WHEREAS, Copperas Cove ISD desires to encourage the enrollment of eligible Copperas Cove ISD-resident and transfer 3 and 4 year old through second grade students into Copperas Cove ISD’s early childhood educational programs;

NOW THEREFORE, for and in consideration of the tasks performed by both the Parties and other valuable consideration the receipt and sufficiency of which are hereby acknowledged, FDISD and Copperas Cove ISD hereby agree to the following:

I. Term of Interlocal Agreement:

The term of this agreement shall be for the remainder of the school year. The initial term is for March 1-2026 through June 30, 2026. If either party wishes to not renew this agreement they may do so by providing notice of its intent at least (thirty) 30 days prior notice or any extension thereof, in the event no notice is given, this agreement shall automatically renew for a term of one additional month This agreement may be terminated by either party at any time by either Party for cause or without cause with thirty (30) days written notification of its intent to terminate. In the event of such notice, the respective obligations of the parties under this Interlocal Agreement will continue through the end of the

regular school year during which such notice is given, such termination or non-renewal of program, both parties agree to return any records, property or unused or unearned funds within 30 days of the last day of services hereunder.

II. Statement of Services to be Performed:

Role of FDISD:

FDISD will assist in securing a potential private party partner for the purpose of qualifying for enrollment as interdistrict transfer students into Copperas Cove ISD and obtaining additional state aid.

Support in person and virtually local and out of district early childhood partnerships .

Attend collaboration meetings as well as ongoing electronic communication and correspondence with partnering entities to support partnership efforts.

Provide an overview of the collaboration to the participating Administrators.

Coordinate with staff to transition children to Copperas Cove ISD public schools or the district where the child resides at the end of each school year as applicable.

Assist with the State and Campus Based Assessment and Monitoring Tools in such a manner that supports public and private performance goals.

Collaborate with the finance department to calculate an estimate of the potential extra revenue generated by private partners for Copperas Cove ISD.

Role of the Copperas Cove ISD:

Continue its child -find obligations under the IDEA to identify Copperas Cove ISD residents needing special education services.

Assist with the distribution, completion and submission of the required Copperas Cove ISD student enrollment documents within the first of a child's enrollment.

Coordinate efforts with the private partnering entity staff to enroll qualified students into Copperas Cove ISD.

Attend collaboration meetings as appropriate during the school year.

Meet monthly or on a regular basis with FDISD designated personnel to facilitate the partnership process and other related services for enrolled students.

Collaboratively FDISD and Copperas Cove ISD will:

Implement an early childhood program utilizing best early childhood teaching practices.

Review program operations to avoid duplication of efforts.

Meet on a regular basis to discuss the progress of the Agreement.

Analyze and share data for program planning and improvement.

Work together to meet attendance goals

Inform all stakeholders of the collaboration and Interlocal Agreement

Support all events which promote the Agreement

Organize and plan to sustain the Agreement and promote a collaborative culture.

Collaborate to establish sharing and viewing student level data after this Agreement has been approved by both Parties

Notice

Any notice or communication required or permitted under this Agreement shall be sufficiently given if delivered in person or by certified mail, return receipt requested, to the address set forth in the opening paragraph or to such other address as one party may have furnished to the other in writing.

Amendment

This Agreement may be amended or supplemented in writing, if the writing is signed by the party obligated under this Agreement.

Severability

If any provision of this Agreement is found to be invalid or unenforceable for any reason, the remaining provisions will continue to be valid and enforceable. If a court finds that any provision of this Agreement is invalid or unenforceable, but that by limiting such provision it would become valid and enforceable, then such provision will be deemed to be written, construed, and enforced as so limited.

Prior Agreement Superseded

This Agreement constitutes the entire agreement between the parties relating to this subject matter and supersedes all prior or simultaneous representations, discussions, negotiations, and agreements, whether written or oral.

Understanding

It is mutually agreed upon and understood by and among the Parties of this Agreement that:

1. FISD and Copperas Cove ISD will work together in a coordinated fashion for the fulfillment of the Project.
2. In no way does this agreement restrict involved Parties from participating in similar agreements with other public or private agencies, organizations, and individuals.
3. To the extent possible, FISD and Copperas Cove ISD will participate in the development of the Project.
4. This Agreement will be effective upon the signature of both Partners.

Miscellaneous

1. This Agreement shall not serve to create a principal agent relationship, partnership or joint venture between the parties hereto, nor does it authorize either party to serve as the legal representative or agent of the other. Neither party shall have any right or authority to assume, create, or incur any liability or any obligation of any kind, expressed or implied or in the name of or on behalf of the other party, except as agreed in this Agreement.
2. It is expressly understood and agreed that, in the execution of the Agreement, Fort Davis ISD and any other governmental entities named herein do not waive, nor shall be deemed hereby to waive, any immunity or defense that would otherwise be available to it against claims arising in the exercise of governmental powers and functions.
3. Each party, at their own expense, shall provide and maintain, during the term of this Agreement, insurance, without retention, or self-insurance program, which shall provide general liability coverage for liability, property damage, and bodily injury
4. Notwithstanding those rules and regulations or standards set by both laws and regulatory agencies, the parties agree that if a dispute arises related to this Agreement, the parties will not be required to submit the dispute to arbitration, but to non-binding mediation in Jeff Davis County, Texas.

5. This Agreement is performable in Jeff Davis County, Texas.

6. Each party shall, to the extent allowed by law, hold harmless and indemnify the other party on claims or losses sustained by individuals directly or indirectly involved with performance of services in connection with this Agreement.

III. Cost(s):

1. The Copperas Cove Independent School District agrees to pay FDISD according to the rate schedule below:

\$1,250 per month for the months of March, April, May and June. FDISD will provide the blank MOU template and recommendations on administrative procedures required for PEIMS and/or finance purposes. This monthly fee will include the virtual non contracted professional support of the early childhood division support staff.

2. An hourly rate of \$225.00 billed in quarter hour increments for services beyond (or in addition to) those mentioned in (1.) above. Total Services (including travel and lodging) paid directly to the CIO are not to exceed an average of 20 hours a week. The entirety of payments to FDISD and CIO are not to exceed \$30,000. Payment for services rendered will be paid as a Personal Service Fee directly to the Chief of Innovation at the completion of such services on a monthly basis. Fort Davis ISD board of trustees permits the Chief Innovation Officer "CIO" to undertake writing, teaching, advising, and speaking activities, provided that these activities (i) do not interfere with the performance of his duties as a Fort Davis ISD employee; (ii) so long as such activities do not give rise to a real or potential conflict of interest; and (iii) the CIO shall use weekends, holidays, vacation days and/or personal leave days when participating in such activities." The Personal Service Fee will be due and payable within 30 calendar days after the date contained on the invoice, and paid directly to Michelle Hartmann.
3. The Chief Innovation Officer "CIO" is responsible for driving and managing the innovation strategies and initiatives that can propel the district to the forefront of the industry. Fort Davis ISD board of trustees has identified the value of identifying and evaluating potential areas of innovation within the organization.
4. The board of trustees of Fort Davis ISD acknowledges board approval for consulting activities for the Chief Innovation Officer : 1. The Chief Innovation Officer may advise Copperas Cove ISD Board of Trustees, Superintendent and the senior administrative staff during this period and as the Early Childhood Public Private Partnership Model (founded by Michelle Hartmann) expands and uses Mrs. Hartmann's ' strategy and plans already underway, provided that such advice shall not constitute an actual or potential conflict of interest as prohibited by the contract. The Chief Innovation Officer may conduct public and private addresses representing

both Fort Davis ISD and Copperas Cove ISD and provide training for both FDISD and CCISD leadership teams during the 2025-2026 school year.

5. Services provided on-site, in-district, virtually, and/or at any other mutually agreed upon location as requested by the superintendent and mutually agreed upon by both parties will require payment of the hourly rate set forth in section III (2) for required travel time, and the district agrees to reimburse all out of pocket associated travel and lodging expenses. Mileage reimbursement will be determined by the Texas Comptroller's current rate (cents) per mile. Such services and reimbursements are paid directly to FDISD.
6. If required and provided, other requested services beyond those set forth herein will be billed separately for time at a rate of \$150.00 per hour and associated expenses following advanced approval by the superintendent.

IV. FDISD is not responsible for further negotiation between the ISD and private partners beyond the first year of partnerships; however, FDISD will assist with additional annual partnership agreements and finance calculations at the same fee schedule mentioned above.

FDISD is not responsible for any discrepancies between additional funding estimates and final additional funding values that are due to partnership student enrollment and attendance changes during the school year.

FDISD is not responsible for any legal representations made in any MOU signed by the public ISD and private partner. Each of those entities are responsible for legal issues and conflict resolutions and hold FDISD harmless for such.

FDISD understands the confidential nature of public ISD, partner organizations, and student data information and agrees to maintain that confidentiality as required by state law. Public ISD and partner organizations agree to maintain confidentiality of the same information and negotiations facilitated by FDISD.

V. Authorization:

Fort Davis ISD
401 W. Webster Ave, #1339
Fort Davis, TX 79734

Copperas Cove ISD
404 E. Main St.
Copperas Cove, Texas 76522

Authorized Signature

Authorized Signature

Date

Date



Board of Trustees

Date of Meeting

Item Type

Item Name

District Goal

Summary
(Purpose/
Objective)

Fiscal Impact

Administrative
Recommendation

Attachments

Contact Person

E-Mail Address



Assignment Confirmation

This Addendum, made as of December 8, 2025, is between The Stepping Stones Group LLC ("Contractor"), and Copperas Cove Independent School District ("School District"). The purpose of this Assignment Confirmation is to establish bill rate and billing information for the services listed below. All other terms and conditions to remain based on current contract.

BILLING DETAILS:

SSG Employee Name: Sophia Arias

Specialty: Speech Language Pathologist - Tele

Billable Hours per Week: 40 hours per week

30-minute Lunch Billable: ___ Yes ___ No ___ Non-Applicable

Bill Rate: \$90.00 per hour

Assignment Duration: N/A - May 21, 2026

District A/P Contact Name and Title: Tammy Carswell, Secretary to Director of Special Education

District A/P Email & Phone Number: carswellt@ccisd.com; (254) 547-1227 Ext.11401

Special Billing Instructions:

Signed for Contractor:

Signed for School District:

Signature: 

Signature: _____

Name: Nadia Dunkerton

Name: _____

Title: Director of Client Services

Title: _____

Date: December 8, 2025

Date: _____

NON-SOLICITATION: During the term of this Agreement and for a period of one year after the termination of this Agreement, School District agrees not to contract with directly or indirectly, offer employment to or hire any employee of the Contractor assigned to School District or any candidate submitted by Contractor to School District for consideration. School District agrees that if it directly hires any contracted employee provided by the Contractor or candidate submitted by the Contractor there is a one-time fee of 30% of the School District salary of that employee or candidate



CENTRAL TEXAS COLLEGE-EMSTRaining BACKGROUND CHECK AND DRUG SCREEN STUDENT INSTRUCTIONS

Background checks and drug tests are required to ensure the safety of patients treated by students in the clinical education program. The reports are typically completed within 3-5 business days; however, you must submit your order in sufficient time for the report to be reviewed by the program coordinator or associated clinical site prior to starting the rotation. The background check is conducted by PreCheck, Inc., a firm specializing in the healthcare industry.

GETTING STARTED

Follow this link to [MyStudentCheck](#)

If you are unable to access the link, you may type in the web address located at the bottom of this page.

- Confirm the school name matches: **Central Texas College-EMStraining Background Check and Drug Screen**
- Select your program from the drop down menu, and then select the required services.
- Log in with your username and password. If you do not have an existing profile, please create a new account.
- Enter the required information, provide authorization, and continue to enter payment information.
- If you need further assistance, please contact PreCheck at StudentCheck@PreCheck.com.
- You will be provided with a receipt and confirmation page when your order is placed.

DRUG TESTING

If there is not a collection site instantly available near your location, you will be contacted and a chain of custody form will be mailed to you. Pre-registration does not set an appointment time, we recommend calling your chosen collection site ahead of time to set up an appointment.

PRICING

Background Check **\$49.50**

Drug Screening **\$46.00**

Applicable state sales tax will be collected based on the location of your school.

FREQUENTLY ASKED QUESTIONS

- 1. What does PreCheck do with my information?**
Your information will only be used for the services ordered. Your credit will not be investigated and your name will not be given out to any businesses.
- 2. I selected the wrong school, program or incorrect information.**
Please email StudentCheck@PreCheck.com with the details.
- 3. Do I get a copy of the background report?**
Yes, go to www.mystudentcheck.com, log in, and select Check Status.
- 4. How do I obtain a copy of the drug test report?**
Please email StudentCheck@PreCheck.com to receive a copy of the report.
- 5. I was denied entry into a program because of information on the report, who can I contact?**
Call PreCheck's Adverse Action hotline at 800-203-1654.

AGREEMENT WITH INDEPENDENT CONTRACTOR TO PROVIDE SPECIAL SERVICES

This Agreement is entered into between Copperas Cove Independent School District ("CCISD") and The Stepping Stone Group ("Contractor"), for the provision of [Licensed Specialist in School Psychology] (hereinafter "Services") to CCISD students. This Agreement is the final agreement between CCISD and Contractor, and it controls the relationship between the parties hereto after the date of the Agreement.

WHEREAS, CCISD recognizes its responsibility and obligation to provide for the aforementioned educational services to its students; and

WHEREAS, CCISD acknowledges it does not have the resources nor employed staff necessary to provide these services through its own power or control; and

WHEREAS, Contractor desires to contract with CCISD to provide said services in exchange for fair compensation;

NOW, THEREFORE, in consideration of the recitals, terms, conditions and mutual covenants herein, the parties hereto do hereby agree as follows:

1. **Term.** The Term of this Agreement shall be for one school year, running from December 1, 2025, until June 30, 2026. This Agreement may be renewed for successive one-year terms by written agreement signed by authorized representatives of each party. Either party may terminate this agreement for any reason with 30 days written notice.
2. **Scope of Provided Service.** Contractor and/or Contractor's employees or agenda will provide [assessments, ARDs, and report writing] on an as-needed basis to those students identified by CCISD. Contractor agrees to provide Services in the normal manner in which they offer Services. Contractor agrees to be solely responsible for creating and providing a curriculum that satisfies each student's Individual Education Plan, and shall supply their own test kits, scoring forms, instructional materials, and any other necessary supplies to provide Services. While Contractor retains control over the method and manner in which they provide Services, Contractor warrants that the provided Services will satisfy CCISD's obligations for providing a free and appropriate public education (FAPE) to CCISD students.
3. **Compensation.** The Services shall be compensated at a rate of [\$90 an hour]. CCISD will compensate Contractor for all Services provided on a monthly basis. Payment will be made to

Contractor within 30 days of receipt of each invoice. Nothing in this Agreement entitles Contractor to a specific number of hours or projects in any given month or Term. In order to be paid for providing Services, Contractor agrees to provide CCISD with monthly invoices which include an itemized list of services performed, including a detailed description of the types of services, student initials, as well as date, time, and location services were performed. Contractor understands that a failure to conform to these requirements may delay payment. Types of services includes testing, writing evaluation reports, and preparing for or attending ARD meetings. Bilingual rates will only be paid when a bilingual assessment is specifically requested by CCISD. CCISD shall not compensate Contractor for Student/Teacher Holidays, Video Flex Days, or Staff Professional Development/Student Holidays.

4. **Confidential Student Information.** Pursuant to the Family Educational Rights and Privacy Act, Contractor shall be considered a school official with a legitimate educational interest for the limited purpose of receiving student information in order to perform the services under this Agreement. Contractor shall not disclose student information received under this Agreement to any third party without the prior written consent of the parent or eligible student. On expiration or termination of this Agreement by either party, Contractor shall immediately return or destroy all student information received from CCISD.
5. **Criminal Background Check.** Texas Education Code Chapter 22 requires entities/individuals that contract with school districts to provide services to obtain criminal history and/or fingerprinting record information regarding covered employees who will have direct contact with students in the provision of Services under this Agreement. Contractor must certify to CCISD that it has complied with this requirement. Contractor's employees and representatives agree to wear a name tag and otherwise comply with visitor requirements and requests when present on any property owned by CCISD.
6. **Liability Insurance.** Contractor warrants they are self-insured and agrees that they will carry their own liability insurance and provide a copy of said insurance policy to CCISD for recordkeeping.
7. **Independent Contractors.** Both Parties to this Agreement are independent contractors, and nothing contained herein shall be construed to place the Parties in the relationship of partners, joint venture, or employee, and neither Party shall have the power to obligate or bind the other whatsoever beyond the terms of this Agreement. To the extent Contractor employs individuals to provide the Services, Contractor has sole control and authority over those individuals and those individuals will no be considered CCISD employees for any purpose.
8. **Severability.** If any provision of this Agreement is held to be illegal, invalid or unenforceable by a court of competent jurisdiction, the parties shall, if possible, agree on a legal, valid and enforceable substitute provision which is as similar in effect to the deleted provision as possible. The remaining portion of the Agreement not declared illegal, invalid or unenforceable will, in

any event, remain valid and effective for the term remaining unless the provision found illegal, invalid or unenforceable goes to the essence of this Agreement.

9. **Indemnification.** Contractor shall indemnify, defend and hold harmless CCISD, CCISD's directors, officers, agents and employees, and each one of them, from and against any and all claim, suites, and damages of whatever nature made or asserted by a present or former employee or agent of Contractor, of its parent, subsidiary or affiliate companies, arising out of or in any way related to services provided by the Contractor under this Agreement, related to negligent, fraudulent, or illegal action or omission of Contractor or Contractor's employees, agents, or related personnel. Contractor agrees to indemnify CCISD from and against any and all claims arising out of its submission of data or analytical results which are false or incorrect as a result of willful, intentional, or negligent acts or omissions by Contractor or Contractor's personnel.

10. **Governing Law.** The provisions of this Agreement shall be construed, interpreted and governed by the substantive laws of the State of Texas, including all matters of construction, validity and performance but without giving effect to Texas choice-of-law or conflict-of-law principles. The Parties both recognize that federal, state, and local laws may apply to services covered herein. Both Parties agree to assure, to the best of their ability, that services provided are rendered according to all applicable laws and regulations.

11. **Counterparts.** This Agreement may be executed in two or more counterparts, each of which shall be deemed an original but all of which together shall constitute one and the same instrument.

12. **No Third-Party Beneficiaries.** This Agreement is not intended to and shall not confer upon any other person or business entity, other than the parties hereto, any rights or remedies with respect to the subject matter of this Agreement.

IN WITNESS WHEREOF, the parties hereto have caused this Agreement to be executed as of the day and year executed below.

For Contractor:  Date: 12/5/2025
Nadia Dunkerton / The Stepping Stone Group, LLC

For Copperas Cove ISD: _____ Date: _____
Dr. Brent Hawkins, Superintendent



Board of Trustees

Date of Meeting

Item Type

Item Name

District Goal

Summary
(Purpose/
Objective)

Fiscal Impact

Administrative
Recommendation

Attachments

Contact Person

E-Mail Address

Proposed Book Purchases
December 2025

Title	Genre	Level Range	ISBN
Jokes for Christmas	Non fiction	Elementary	978-1-4824-7190-8
Jokes for Halloween	Non fiction	Elementary	978-1-4824-7193-9
Jokes for Independence Day	Non fiction	Elementary	978-1-4824-7196-0
Jokes for St. Patrick's Day	Non fiction	Elementary	978-1-4824-7199-1
Jokes for Thanksgiving	Non fiction	Elementary	978-1-4824-7202-8
Jokes for Valentine's Day	Non fiction	Elementary	978-1-4824-7205-9
Fun with Puns	Non fiction	Elementary	978-1-5383-9796-1
Nifty Knock-Knock Jokes	Non fiction	Elementary	978-1-5383-9793-0
Really Ridiculous Riddles	Non fiction	Elementary	978-1-5383-9787-9
Rollicking Rhymes	Non fiction	Elementary	978-1-5383-9799-2
Terrific Tongue Twisters	Non fiction	Elementary	978-1-5383-9790-9
Cars, Planes, Boats, and Trains	Non fiction	Elementary	978-1-5081-9884-0
Dolphins, Jellyfish, Sharks, and Whales: The Ocean Biome	Non fiction	Elementary	978-1-5383-9479-3
Planets, Spaceships, Moons, and Stars	Non fiction	Elementary	978-1-5081-9890-1
Dinosaur Fossils	Non fiction	Elementary	978-1-7253-5196-7
Human Fossils	Non fiction	Elementary	978-1-7253-5199-8
Sea Creature Fossils	Non fiction	Elementary	978-1-7253-5211-7
Dripping Art	Non fiction	Elementary	978-1-4824-6699-7
Pouring Art	Non fiction	Elementary	978-1-4824-6702-4
Printing Art	Non fiction	Elementary	978-1-4824-6705-5
Squeegeeing Art	Non fiction	Elementary	978-1-4824-6708-6
Make Minecraft® Costumes	Non fiction	Elementary	978-1-4824-7061-1
Make Minecraft® Decorations	Non fiction	Elementary	978-1-4824-7064-2
Make Minecraft® Food	Non fiction	Elementary	978-1-4824-7067-3
Make Minecraft® Games	Non fiction	Elementary	978-1-4824-7070-3
C.J. Stroud	Non fiction	Elementary	978-1-4994-4967-9
Caitlin Clark	Non fiction	Elementary	978-1-4994-4961-7
Chloe Kim	Non fiction	Elementary	978-1-4994-4964-8
Coco Gauff	Non fiction	Elementary	978-1-4994-4970-9
Connor McDavid	Non fiction	Elementary	978-1-4994-4973-0
Nikola Jokić	Non fiction	Elementary	978-1-4994-4976-1
Air Defense	Non fiction	Elementary	9781835690161
Basketball Heroes	Non fiction	Elementary	9781835690130
Deadly Snakes	Non fiction	Elementary	9781915461872
Dinosaurs	Non fiction	Elementary	9781835694466
Fishing	Non fiction	Elementary	9781835690178
Horses	Non fiction	Elementary	9781835690192
Magic	Non fiction	Elementary	9781835694473
Mighty Tanks	Non fiction	Elementary	9781915461933
Monster Crocodiles and Alligators	Non fiction	Elementary	9781915461865

Proposed Book Purchases
December 2025

Motocross	Non fiction	Elementary	9781915461902
Mysterious Encounters	Non fiction	Elementary	9781835690123
NASCAR	Non fiction	Elementary	9781915461896
Parkour	Non fiction	Elementary	9781915461926
Pirates	Non fiction	Elementary	9781835694480
Shark Quest	Non fiction	Elementary	9781835690185
Skateboarding	Non fiction	Elementary	9781915461919
Small and Dangerous	Non fiction	Elementary	9781915461889
Soccer Heroes	Non fiction	Elementary	9781835690147
Spies	Non fiction	Elementary	9781835694459
Stunt Performers on Film	Non fiction	Elementary	9781835690154
Asteroids and Comets	Non fiction	Elementary	9798765648315
Dwarf Planets	Non fiction	Elementary	9798765648292
Earth	Non fiction	Elementary	9798765626849
Jupiter	Non fiction	Elementary	9798765626856
Mars	Non fiction	Elementary	9798765626832
Mercury	Non fiction	Elementary	9798765626818
Neptune	Non fiction	Elementary	9798765626887
Saturn	Non fiction	Elementary	9798765626863
The Moon	Non fiction	Elementary	9798765648308
The Sun	Non fiction	Elementary	9798765648285
Uranus	Non fiction	Elementary	9798765626870
Venus	Non fiction	Elementary	9798765626825
Ankylosaurus	Non fiction	Elementary	9781728491332
Brachiosaurus	Non fiction	Elementary	9781728491325
Compsognathus	Non fiction	Elementary	9781728491363
Pachycephalosaurus	Non fiction	Elementary	9781728491356
Spinosaurus	Non fiction	Elementary	9781728491349
Therizinosaurus	Non fiction	Elementary	9781728491370
Dinner of Doom	Non fiction	Elementary	9781643712123
Dragon and His Grandmother	Non fiction	Elementary	9781643712147
The Snake Prince's Secret	Non fiction	Elementary	9781643712154
The Witch and the Nightingale	Non fiction	Elementary	9781643712130
Emperor Penguins	Non fiction	Elementary	9781788565943
Gorillas	Non fiction	Elementary	9781788565974
Lions	Non fiction	Elementary	9781788566001
Seahorses	Non fiction	Elementary	9781788566032
Dino-Birthday	Non fiction	Elementary	9781728467993
Dino-Easter	Non fiction	Elementary	9781728419206
Hidden Animal Colors	Non fiction	Elementary	9781728445663
Sign Your ABCs with Sesame Street®	Non fiction	Elementary	9798765661086
Aaron Donald vs. Reggie White	Non fiction	Elementary	9781728490861

Proposed Book Purchases
December 2025

Aaron Judge vs. Babe Ruth	Non fiction	Elementary	9798765610305
Alex Morgan vs. Mia Hamm	Non fiction	Elementary	9798765610282
Anthony Edwards vs. Dwyane Wade	Non fiction	Elementary	9798765668498
Caitlin Clark vs. Cheryl Miller	Non fiction	Elementary	9798765668504
Christian McCaffrey vs. LaDainian Tomlinson	Non fiction	Elementary	9798765668511
Christian Pulisic vs. Clint Dempsey	Non fiction	Elementary	9798765668528
Coco Gauff vs. Serena Williams	Non fiction	Elementary	9798765648223
Connor McDavid vs. Mario Lemieux	Non fiction	Elementary	9798765625866
Cristiano Ronaldo vs. Diego Maradona	Non fiction	Elementary	9798765648230
Giannis Antetokounmpo vs. Tim Duncan	Non fiction	Elementary	9798765625873
Jalen Hurts vs. John Elway	Non fiction	Elementary	9798765668535
James Harden vs. Kobe Bryant	Non fiction	Elementary	9798765668542
Joe Burrow vs. Dan Marino	Non fiction	Elementary	9798765625880
Justin Jefferson vs. Randy Moss	Non fiction	Elementary	9798765625897
Kevin Durant vs. Larry Bird	Non fiction	Elementary	9798765648247
LeBron James vs. Michael Jordan	Non fiction	Elementary	9781728490878
Lionel Messi vs. Pelé	Non fiction	Elementary	9798765610299
Patrick Mahomes vs. Peyton Manning	Non fiction	Elementary	9781728490854
Roman Reigns vs. Hulk Hogan	Non fiction	Elementary	9798765610275
Ronald Acuña Jr. vs. Rickey Henderson	Non fiction	Elementary	9798765648254
Sauce Gardner vs. Deion Sanders	Non fiction	Elementary	9798765648261
Sidney Crosby vs. Wayne Gretzky	Non fiction	Elementary	9798765610312
Simone Biles vs. Nadia Comaneci	Non fiction	Elementary	9798765610268
Sophia Smith vs. Abby Wambach	Non fiction	Elementary	9798765648278
Stephen Curry vs. Magic Johnson	Non fiction	Elementary	9781728492339
Sunisa Lee vs. Mary Lou Retton	Non fiction	Elementary	9798765625903
Tiger Woods vs. Jack Nicklaus	Non fiction	Elementary	9798765625910
Tina Charles vs. Lisa Leslie	Non fiction	Elementary	9781728492346
Tom Brady vs. Joe Montana	Non fiction	Elementary	9781728490847
T. Rex vs. Ankylosaurus	Non fiction	Elementary	9798765669259
Eek, Amphibians!	Non fiction	Elementary	9798765668986
Ew, Reptiles!	Non fiction	Elementary	9798765669020
Oh My, Mammals!	Non fiction	Elementary	9798765669013
Ugh, Bugs!	Non fiction	Elementary	9798765669006
Anacondas vs. Capybaras	Non fiction	Elementary	9798765647288
Cheetahs vs. Gazelles	Non fiction	Elementary	9798765647295
Crocodiles vs. Hippos	Non fiction	Elementary	9798765626733
Great White Sharks vs. Dolphins	Non fiction	Elementary	9798765626740
Hawks vs. Rattlesnakes	Non fiction	Elementary	9798765626757
Killer Whales vs. Penguins	Non fiction	Elementary	9798765647301
Komodo Dragons vs. Wild Boars	Non fiction	Elementary	9798765647318
Lions vs. Zebras	Non fiction	Elementary	9798765626764

Proposed Book Purchases
December 2025

Lynx vs. Porcupines	Non fiction	Elementary	9798765647325
Polar Bears vs. Seals	Non fiction	Elementary	9798765626771
Tigers vs. Deer	Non fiction	Elementary	9798765647332
Wolves vs. Moose	Non fiction	Elementary	9798765626788
All-Time Best Soccer Teams	Non fiction	Elementary	9798765668382
Best Men's Soccer Players	Non fiction	Elementary	9798765668368
Best Women's Soccer Players	Non fiction	Elementary	9798765668375
Most Incredible Soccer Moments	Non fiction	Elementary	9798765668399
The Story of the World Cup	Non fiction	Elementary	9798765668405
World's Top Soccer Leagues	Non fiction	Elementary	9798765668412
Baltimore Ravens vs. Pittsburgh Steelers	Non fiction	Elementary	9798765668610
Chicago Bears vs. Green Bay Packers	Non fiction	Elementary	9798765668627
Dallas Cowboys vs. Philadelphia Eagles	Non fiction	Elementary	9798765668634
Kansas City Chiefs vs. Las Vegas Raiders	Non fiction	Elementary	9798765668641
New England Patriots vs. Miami Dolphins	Non fiction	Elementary	9798765668658
San Francisco 49ers vs. Los Angeles Rams	Non fiction	Elementary	9798765668665
Meet the Dallas Cowboys	Non fiction	Elementary	9798765668429
Meet the Green Bay Packers	Non fiction	Elementary	9798765668436
Meet the Kansas City Chiefs	Non fiction	Elementary	9798765668443
Meet the New England Patriots	Non fiction	Elementary	9798765668450
Meet the Philadelphia Eagles	Non fiction	Elementary	9798765668467
Meet the San Francisco 49ers	Non fiction	Elementary	9798765668474
Indiana Fever	Non fiction	Elementary	9798765669709
Awesome Mini Models	Non fiction	Elementary	9781915461247
Flying Reptile Models	Non fiction	Elementary	9781915461216
Mighty Moving Models	Non fiction	Elementary	9781915461223
Prehistoric Predator Models	Non fiction	Elementary	9781915461230
How to Draw Kawaii Manga Characters	Non fiction	Elementary	9780760398395
How to Draw Kawaii Manga Fashion	Non fiction	Elementary	9780760398401
10 Ways to Build with STEM!		Elementary	
Create 10 Sensational Circuits with STEM		Elementary	
Build 10 Bold Bridges with STEM	Instructional Nonfiction History Gra		9781480000000
Construct 10 Radical Roller Coasters with STEM	Biography Elementary Plus		9781450000000
Make 10 Marvelous Machines with STEM	Biography Elementary Plus		9780590000000
15-Minute Foodie	Graphic Novels Elementary Plus		9781980000000
Party Foods in 15 Minutes or Less	Graphic Novels Elementary Plus		9781250000000
Tasty Meals in 15 Minutes or Less	Humor Elementary Plus		9780590000000
Sweet Treats in 15 Minutes or Less	Humor Elementary Plus		9781550000000
Super Snacks in 15 Minutes or Less	Graphic Novels Early Elementary P		9780530000000
Holiday Recipes in 15 Minutes or Less	Graphic Novels Early Elementary P		9781660000000
Vegetarian Recipes in 15 Minutes or Less	World Languages Elementary		9781490000000

Proposed Book Purchases
December 2025

Colorful Foods in 15 Minutes or Less	About our World Elementary	9798870000000
Eye-Opening Breakfasts in 15 Minutes or Less	Independent Readers	9780060000000
A Bold Pumpkin Plan		9781460000000
Axolotls!	Instructional Nonfiction History Gra	9798880000000
Hugs-a-Lot! Can't Show the Love		9781670000000
Snacks-a-Lot! Gets the Hungries	Graphic Novels Elementary Plus	9781340000000
Cheers-a-Lot! Blows Up	Humor Elementary Plus	9798770000000
Thinks-a-Lot! Says Cheese	Graphic Novels Early Elementary P	9780820000000
Bake Your Own Brownies	World Languages Elementary	9781490000000
Bake Your Own Cookies	About our World Elementary	9798870000000
Bake Your Own Cupcakes	Independent Readers	9781670000000
Bake Your Own Soda Bread	Global Citizenship (Grades 3-5)	9798890000000
Building Marble Runs	Sports - Facts and Figures (Grades	9798890000000
Building Strong Bridges	Instructional Nonfiction History Gra	9798880000000
Daily Life in the U.S. Military	Biography Elementary Plus	9781420000000
Life in the U.S. Army	Graphic Novels Elementary Plus	9780760000000
Life in the U.S. Air Force	Humor Elementary Plus	9780820000000
Life in the U.S. National Guard	Graphic Novels Early Elementary P	9781550000000
Life in the U.S. Marine Corps	World Languages Elementary	9781490000000
Life in the U.S. Navy	About our World Elementary	9798870000000
Life in the U.S. Coast Guard	Independent Readers	9781800000000
Do Not Bring Your Dragon to Grandma's	Global Citizenship (Grades 3-5)	9781620000000
Fact Frenzy	Sports - Facts and Figures (Grades	9798890000000
Creepy Crawly Fact Frenzy!	Instructional Nonfiction History Gra	9781790000000
Cat Fact Frenzy!		9781980000000
Dog Fact Frenzy!		9781770000000
History Fact Frenzy!		9781550000000
Human Body Fact Frenzy!		9780820000000
Invention Fact Frenzy!		9781490000000
Space Fact Frenzy!		9798870000000
Dinosaur Fact Frenzy!		9781650000000
Farm Friends		9781640000000
Blue-Ribbon Radishes		9781670000000
One Stubborn Goat	Instructional Nonfiction History Gra	9780710000000
Poppy's Chicks	Biography Elementary Plus	9781480000000
The Big Soap-rise		9780590000000
Poppy's Pollinators		9781960000000
The Vet Visit	Graphic Novels Early Elementary P	9781480000000
How to Be a Medieval Knight		9781490000000
How to Be a Roman Soldier	About our World Elementary	9798870000000
How to Be a Samurai	Independent Readers	9781250000000

Proposed Book Purchases
December 2025

How to Be a Viking	Global Citizenship (Grades 3-5)	9781420000000
How to Be an Ancient Greek Warrior	Sports - Facts and Figures (Grades	9798880000000
How to Be an Aztec Warrior		
How to Make a Pom-Pom Flyer: A 4D Book		
How to Teach Your Monster to Read		978-1-662-68015-1
Jade's Pet Dinosaur	Fantasy fiction	978-0-316-29570-3
The Pets Are Missing	Fantasy fiction	978-0-593-17700-6
The Dog Park Disguise	Graphic novels,Realistic fiction	978-1-250-14233-7
Bring Your Pet to School Day	Science fiction	978-1-665-94298-0
Jealous Jade	Graphic novels,Realistic fiction	978-0-593-65163-6
Line Leads the Way	Mystery fiction	978-0-06-295670-5
Make Your Own Balloon-Powered Car	Historical fiction,Western stories	978-0-316-29933-6
Make Your Own Lava Lamp	Biology	978-1-324-08329-0
Make Your Own Paper Spinner	Novels in verse,Realistic fiction	978-1-665-95607-9
Make Your Own Toy Parachute	Graphic novels,Realistic fiction	978-0-8234-5816-5
Make Your Own Wind Chimes	Realistic fiction	978-0-375-87007-1
Overdue: The Misadventure of Bob the Book	Animal fiction	978-1-250-90436-2
Secrets of Ancient Civilizations	Paleontology	979-87-656-7199-3
The Lost Golden City of Luxor	Biology	979-87-656-7104-7
Inside the Great Pyramid	Philosophy and psychology	978-0-06-331779-6
The Secret Lives of Pharaohs	Graphic novels,Animal fiction	978-0-06-346044-7
Searching for Cleopatra's Tomb	Animal fiction	978-1-665-95474-7
Sports Illustrated Kids: GOATs	Historical fiction	978-1-681-15676-7
All Time	Realistic fiction	978-1-665-98049-4
Football GOATs: The Greatest Athletes of All Time	Realistic fiction,Animal fiction	978-1-534-41850-9
Baseball GOATs: The Greatest Athletes of All Time	Sports and games	979-88-87771-57-1
Olympic GOATs: The Greatest Athletes of All Time	Adventure fiction,Animal fiction	978-0-06-267128-8
Hockey GOATs: The Greatest Athletes of All Time	Biography Elementary Plus	978-1-8046-6144-4
Car Racing GOATs: The Greatest Athletes of All Time	Realistic fiction	978-0-593-11145-1
Extreme Sports GOATs: The Greatest Athletes of All Time	Humorous fiction	978-0-8234-5653-6
Soccer GOATs: The Greatest Athletes of All Time	Historical fiction,War stories	978-1-338-73610-6
Stories to Scare Your Socks Off!	Biology	979-87-656-2724-2
Zombie Stories to Scare Your Socks Off!		978-1-368-11065-5
Monster Stories to Scare Your Socks Off!		978-1-459-84159-8

Proposed Book Purchases
December 2025

Ghost Stories to Scare Your Socks Off!			978-1-536-23814-3
Sorcery Stories to Scare Your Socks Off!	Adventure fiction,Animal fiction		978-0-8234-3681-1
Vampire Stories to Scare Your Socks Off!	Realistic fiction		978-1-250-87438-2
Apocalypse Stories to Scare Your Socks Off!			978-0-316-33908-7
Paranormal Stories to Scare Your Socks Off!			978-1-419-77581-9
Cryptid Stories to Scare Your Socks Off!			978-1-7748-8507-9
Urban Legends to Scare Your Socks Off!	Realistic fiction		978-0-593-30817-2
Mutant Stories to Scare Your Socks Off!	Realistic fiction,Animal fiction		978-1-7748-8200-9
The Big Snowdown	Graphic novels,Animal fiction,Fant		978-1-250-83823-0
The Gamer	Humorous fiction		978-1-9848144-2-5
Racing Ransom	Adventure fiction,Humorous fiction		978-0-525-51776-4
Currency Control	Animal fiction,Realistic fiction		978-1-665-96329-9
Digital Terror	Adventure fiction		979-88-88597-80-4
Monster Master	Realistic fiction		978-0-06-341334-4
Bandit Battle	Realistic fiction,Animal fiction		978-0-8234-5709-0
Music Monster!	Fantasy fiction		978-1-665-94248-5
Clone Trouble	Biology		978-1-7282-9781-1
A Dangerous Duo	Humorous fiction,Animal fiction		978-0-8234-5552-2
Planet Takeover	Animal fiction,Humorous fiction		978-1-419-76766-1
Cybercard Slam	Animal fiction,Humorous fiction		978-1-419-76764-7
Disco Danger	Animal fiction,Humorous fiction		978-1-419-76762-3
Movie Menace	Animal fiction		978-0-593-70819-4
This or That Pets	Realistic fiction		979-88-88596-71-5
Is a Dog or a Cat the Pet for Me?	Animal fiction		978-0-374-39181-2
Is a Fish or a Bird the Pet for Me?	Cultural studies		978-0-358-69018-4
Is a Rabbit or a Guinea Pig the Pet for Me?	Humorous fiction,Animal fiction		978-0-06-337522-2
Is a Hamster or a Gerbil the Pet for Me?	Realistic fiction		978-1-419-77689-2
Is a Snake or a Lizard the Pet for Me?	Animal fiction,Humorous fiction		978-0-593-81196-2
Is a Ferret or a Rat the Pet for Me?	Realistic fiction		978-0-593-89829-1
Sundust	Realistic fiction		978-0-593-70011-2
Snake: Who Has the Hiss of Death?	Biology		
Flower: Which Bloom Spells Doom?	Biology		978-1-324-08274-3
Big Cat: Who Is the Most Fatal Feline?	Biology		978-1-324-08238-5
Spider: Who Has the Most Venomous Bite?	Biology		978-1-324-08237-8
Sea Creature: Who Is the True Danger of the	Biology		978-1-324-08330-6
Lena the Chicken (but Really a Dinosaur!)	Animal fiction,Humorous fiction		978-1-7748-8013-5
My Dog Smudge	Animal fiction		978-1-665-97095-2
King of the Dump	Realistic fiction		978-1-7730-6748-3
Gus and Glory	Animal fiction,Realistic fiction		978-1-250-34936-1
Moon Moved In	Realistic fiction		978-1-452-18071-7

Proposed Book Purchases
December 2025

Forever Ripley	Animal fiction,Realistic fiction	978-1-639-93416-4
Spoonful of the Sea	Cutlural	978-1-324-05369-9
True and Lucky Life of a Turtle	Biology	978-0-06-332516-6
Pigeon WON't Count to 10!	Animal fiction	978-1-454-96440-7
Dasher and the Polar Bear	Animal fiction	978-1-536-23631-6
Lone Wolf on Vacation	Humorous fiction	978-0-8234-5779-3
Voyage That Changed the World: The Epic Sto	Historical	978-0-7112-9348-9
If We Were Dogs	Animal fiction	978-0-316-58172-1
Floor It!	Realistic fiction	978-0-593-90499-2
Library in the Woods	Historical fiction	978-1-541-59912-3
Snowshoe Kate and the Hospital Built for Pen	Historical	978-1-419-75671-9
Knot Is Not a Tangle	Cultural studies	978-0-593-80969-3
What Medicine Can Do	Health	979-82-17-05124-3
Swap!	Adventure fiction	978-1-536-24691-9
Nightsong	Realistic fiction	978-1-547-61506-3
All About Antarctica: A Fact Book About the S	Geography	978-1-7972-2469-5
Elmore and the Big Christmas Rescue	Animal fiction	978-0-593-51805-2
The Boston Massacre	Instructional Nonfiction History Gra	9781480000000
The World Entire: The Untold True Story of Ex	Biography Elementary Plus	9781450000000
Ablaze: The Story of America's First Female S	Biography Elementary Plus	9780590000000
Sugar Shack	Graphic Novels Elementary Plus	9781980000000
Dream On	Graphic Novels Elementary Plus	9781250000000
Bob the Vampire Snail	Humor Elementary Plus	9780590000000
Hulk Teach!: Original Marvel Graphic Novel	Humor Elementary Plus	9781550000000
Super Goat Girl	Graphic Novels Early Elementary P	9780530000000
We Match	Graphic Novels Early Elementary P	9781660000000
Natural or Man-Made	World Languages Elementary	9781490000000
Piranha	About our World Elementary	9798870000000
Your Turn Marisol Rainey	Independent Readers	9780060000000
Bird Brothers: A Delhi Story	Global Citizenship (Grades 3-5)	9781460000000
Anthony Edwards vs. Dwyane Wade: Who Wo	Sports - Facts and Figures (Grades	9798770000000
History Tipsters Head Off into the Sunset: The	Instructional Nonfiction History Gra	9798880000000
The High-Flying, Deep-Diving Adventures of K	Biography Elementary Plus	9781670000000
Monster Blood: Goosebumps Graphic Novel #	Graphic Novels Elementary Plus	9781340000000
Start with a Teapot: An Unexpected Guide to	Humor Elementary Plus	9798770000000
Pumpkin and Beetle: Two Vampire Cats	Graphic Novels Early Elementary P	9780820000000
Shapes	World Languages Elementary	9781490000000
Fishing	About our World Elementary	9798870000000
Troubling Tonsils!	Independent Readers	9781670000000
Welcome to Our Playground	Global Citizenship (Grades 3-5)	9798890000000
Basketball Records That Will Be Tough to Bea	Sports - Facts and Figures (Grades	9798890000000
The Sandy Lake Tragedy: Following in the Foot	Instructional Nonfiction History Gra	9798880000000
Snowshoe Kate and the Hospital Built for Pen	Biography Elementary Plus	9781420000000
The Bizarre Bazaar: Mirror Town	Graphic Novels Elementary Plus	9780760000000

Proposed Book Purchases
December 2025

The 13th Day of Christmas	Humor Elementary Plus	9780820000000
Sib Squad: Flying High!	Graphic Novels Early Elementary P	9781550000000
The Police Station	World Languages Elementary	9781490000000
Orangutan	About our World Elementary	9798870000000
Stella & Marigold: Mermaids and Mix-Ups	Independent Readers	9781800000000
The Golden Necklace: A Darjeeling Tea Myster	Global Citizenship (Grades 3-5)	9781620000000
Snowboarding	Sports - Facts and Figures (Grades	9798890000000
Live Like A Tudor: Discovering the Secrets of t	Instructional Nonfiction History Gra	9781790000000
Muzoon: From Refugee to Leader	Biography Elementary Plus	9781980000000
Cabin Head and Tree Head	Graphic Novels Elementary Plus	9781770000000
Dog Man: Big Jim Believes	Humor Elementary Plus	9781550000000
Tate Tuber, Space Spud	Graphic Novels Early Elementary P	9780820000000
Chickens	World Languages Elementary	9781490000000
Thailand	About our World Elementary	9798870000000
Xolo	Independent Readers	9781650000000
Fortune Cookies for Everyone!: The Surprising	Global Citizenship (Grades 3-5)	9781640000000
Mountain Bikes, Downhill	Sports - Facts and Figures (Grades	9781670000000
The Voyage That Changed The World: The Ep	Instructional Nonfiction History Gra	9780710000000
Monster Maker: The Strange Creatures of Ma	Biography Elementary Plus	9781480000000
Night Chef: An Epic Tale of Friendship with a	Graphic Novels Elementary Plus	9780590000000
Sophie: Wags to Wishes	Humor Elementary Plus	9781960000000
Frabbit: Birth of a Superhero!	Graphic Novels Early Elementary P	9781480000000
Coral Reefs	World Languages Elementary	9781490000000
Hawaii "The Big Island"	About our World Elementary	9798870000000
Gabby Torres Is the Best Winner Ever	Independent Readers	9781250000000
Vida: The Mice, the Cat, and the Alebrije	Global Citizenship (Grades 3-5)	9781420000000
Sports Illustrated Kids All-Pro Soccer Almanac	Sports - Facts and Figures (Grades	9798880000000
Build Your Own Amazing Model Spacecraft		9781835690109
Build Your Own Awesome Space Experiments		9781835690093
Build Your Own Instruments to Study Space		9781835690086
Build Your Own Spectacular Space Projects		9781835690116
Ants on the Attack		9781835693322
Bees in the Hive		9781835693346
Cockroaches on the Run		9781835693339
Dung Beetles on a Roll		9781835693353
Fleas in a Frenzy		9781835693360
Tarantulas on the Hunt		9781835693377
Dino-Birthday		9781728467993
Dino-Christmas		9781512403152
Dino-Earth Day		9781728467979
Dino-Easter		9781728419206
Dino-Halloween		9781512403176
Dino-Hanukkah		9781728419213
Dino-Thanksgiving		9781512403183
Dino-Valentine's Day		9781512403190

Proposed Book Purchases
December 2025

Dino-Baseball			9780761344292
Dino-Basketball			9780761363934
Dino-Boarding			9781467702133
Dino-Dancing			9781512403169
Dino-Football			9780761363941
Dino-Hockey			9780822561910
Dino-Racing			9781512403145
Dino-Soccer			9780822590286
Dino-Swimming			9781467702140
Dino-Wrestling			9781467702126
Chibi World			9780760386101
Kawaii Cuties			9780760386118
Manga Fantasy			9780760386088
Manga Heroes			9780760386095
Clever Hunters			9781916598683
Fierce Defenders			9781916598690
Prehistoric Giants			9781916598706
Remarkable Beasts			9781916598713
How to Draw Kawaii Manga Characters			9780760398395
How to Draw Kawaii Manga Fashion			9780760398401
Eek, Amphibians!			9798765668986
Ew, Reptiles!			9798765669020
Jeeppers, Sea Creatures!			9798765669037
Oh My, Mammals!			9798765669013
Ugh, Bugs!			9798765669006
Yikes, Birds!			9798765668993
Alligators			9798765647608
Beavers			9798765647615
Corals			9798765647622
Elephants			9798765647639
Honey Bees			9798765647646
Sea Otters			9798765647653
Anacondas vs. Capybaras			9798765647288
Cheetahs vs. Gazelles			9798765647295
Killer Whales vs. Penguins			9798765647301
Komodo Dragons vs. Wild Boars			9798765647318
Lynx vs. Porcupines			9798765647325
Tigers vs. Deer			9798765647332
Ankylosaurus			9781728491332
Brachiosaurus			9781728491325
Compsognathus			9781728491363
Pachycephalosaurus			9781728491356
Spinosaurus			9781728491349
Therizinosaurus			9781728491370
Ground Sloths			9798765669044

Proposed Book Purchases
December 2025

Megalodon			9798765669051
Saber-Toothed Cats			9798765669068
Terror Birds			9798765669075
Titanoboa			9798765669082
Tully Monster			9798765669099
Shark Life			9781915461087
Sharks and People			9781915461117
Super Sharks			9781915461094
Weird and Wonderful Sharks			9781915461100
We Drive Car Carriers			9781788565196
We Drive Concrete Mixer Trucks			9781788565288
We Drive Dump Trucks			9781788565257
We Drive Milk Tankers			9781788565226
We Drive Oversize Load Trucks			9781788565318
We Drive Tanker Trucks			9781788565165
Celebrations around the World			9781788565493
Clothes around the World			9781788565370
Food around the World			9781788565400
Homes around the World			9781788565349
Playtime around the World			9781788565462
Schools around the World			9781788565431
Transportation around the World			9781788565523
Using Water around the World			9781788565554
Emperor Penguins			9781788565943
Gorillas			9781788565974
Lions			9781788566001
Seahorses			9781788566032
Top Ten Biggest Wonders in the World			9781835693384
Top Ten Fastest Wonders in the World			9781835693391
Top Ten Longest Wonders in the World			9781835693407
Top Ten Slowest Wonders in the World			9781835693414
Dino-School			9781728467986
Howard B. Wigglebottom Learns about Being Alert and Present			9798218517045
Anne Lambelet's Marine Life Graphic Guides			9798765603055
All We Once Had	-Fic-	YA	9781464217814
The exo-drive reincarnation games. 1 :all-Jap; 741.5		YA	9781648276798
The Fall of Iris Henley	-Fic-	YA	9781250323811
The First Freedom The Story of Opal Lee and 741.5		AD	9781637157770
Postscript	-Fic-	YA	9780593618240
Wrack & Rune	-Fic-	YA	9781545821008
Spiral Key	Fic	9 to 12	979-82-17-03894-7
They Call Her Regret	Fic	7 to 12	978-1-250-33770-2
Until the Clock Strikes Midnight	Fic	7 to 12	978-1-250-37577-3
This Wretched Beauty: A Dorian Gray Remix	Fic	7 to 12	978-1-250-32978-3
Sun and the Starmaker	Fic	9 to 12	978-1-7282-5618-4

Proposed Book Purchases
December 2025

Light That Blinds Us	Fic	9 to 12	978-1-665-97906-1
Love, Sivvy: A Novel Inspired by the Life, Lette	Fic	9 to 12	978-0-316-58713-6
Paradise Coast	Fic	9 to 12	978-1-665-98353-2
Fustuk	Fic	9 to 12	978-0-593-65889-5
Big Book of Pi: The Famous Number You Can 509		2 to 5	978-3-03-964089-8
Kendrick Lamar	782	7 to 12	979-87-656-8863-2
Every time you hear that song	Fic	YA	978-0-593-62339-8



Out of State Trip Request Form

Submitted by: Carlin Grammer
 Date Submitted: 12/19/2025
 Campus: Copperas Cove High School

Who will go on the trip?	Lisa Yates	
What is the purpose of the trip?		
When will the trip take place?	Feb 18 - 22, 2026	
Where will the person/people go?	Broomfield, CO - SWCOLT 20210	
What is the account number for funding the trip? <i>Must come from 6411 or 6412</i>	199 EB 0411 00 00 01 01 00 1	
What is the cost of the trip?	Registration fee: N/A	
	Meals: \$310.00	
	Mileage: N/A	Airfare: N/A
	Substitute:	
	Hotel: \$185 per night - 4 nights	
	Other expenses (e.g. Airport Shuttle/Parking): Uber \$200 - \$250 roundtrip	
	Total: \$1300 - \$1350	
How is this trip addressed in your campus or the district plan?	District Plan Goal	

- ★ **Car Rental – Contact the Business Office for Vendors**
- ★ Attach supporting documentation of School Board approval.
- ★ Submit form and documentation to the Superintendent’s Secretary. Information must be received two weeks prior to the regularly scheduled Board meeting. If Board approval is necessary for purchasing airline tickets or for paying pre-registration fees, information must be submitted three months prior to the out of state trip.

SWCOLT 2026 – Conference & Registration Information

February 19-21, 2026



Denver Omni Interlocken Hotel
500 Interlocken Blvd.
Broomfield, CO 80021



Hotel Information

- Room Rate: \$185 (plus 9.75% room tax)
- Complimentary Parking
- No resort fee
- Deadline for reduced hotel rates: January 26, 2026
- Reservation link – [Click here to make your reservation](#)

Registration & Workshop Information

Registration Fees

- **SWCOLT Super Saver Rate** (to Sept. 30) **\$199** (includes: Member Reception/SWCOLT 2026 Membership/25-26 webinars/70+ sessions & much more!)
- **Early Bird Rate** (Oct. 1-Nov. 30) **\$255** (includes: Member Reception/SWCOLT 2026 Membership/25-26 webinars/70+ sessions & much more!)
*Presenter & Co-presenter registration deadline: Nov. 1
- **Regular Registration** (Dec. 1-Feb. 9) **\$300** (includes: Member Reception/SWCOLT 2026 Membership/25-26 webinars/70+ sessions & much more!)
- **Late Registration** (opens Feb. 14) **\$325** (includes: Member Reception/SWCOLT 2026 Membership/25-26 webinars/70+ sessions & much more!)
- **Student Registration** **\$125** (includes: Member Reception/SWCOLT 2026 Membership/25-26 webinars/70+ sessions & much more!)

Preconference Workshops

- Half Day Workshops

\$60 (one workshop); **\$100** (two workshops); **\$140** (three workshops)

Awards Luncheon (Sat.)

\$35



Lisa J. Yates Southwest Conference Teacher of the Year

SWCOLT 2026 Conference & Registration Information

February 19-21 2026

Denver Omni Interlocken Hotel, Broomfield, CO 80021

COST ESTIMATE (Out of State)

Item	Cost Estimate	Comments
Conference Registration Feb 18-22-26	\$290	Paid -Texas Foreign Language Association (TFLA) Paid in Full
Omni Hotel Room	\$812.16	Requesting from CCISD
United Airlines Flight (roundtrip Austin-Denver)	\$366.97	Paid -Teas Foeign Language Association (TFLA) Paid in Full
Rental Car Enterprise (Wed 2/19-Sun 2/22) Free Parking @ hotel -45 minutes from airport)	\$300	Requesting from CCISD
Meals	?	Requesting from CCISD
Total amount requested plus meals	1,112.16	

- OVERVIEW
- ACCOMMODATIONS
- DINING
- GOLF
- SPA
- EXPERIENCES
- MEETINGS
- WEDDINGS
- OFFERS

Omni Interlocken Hotel - 800/941-1111

Feb 15 - Feb 22

1 room, 2 guests

Special rates

BOOK

Check out the Omni Interlocken Hotel - 800/941-1111

OMNI INTERLOCKEN HOTEL

500 N. TERLOCKEN BOULEVARD
BROOKFIELD, ILLINOIS 60021

PHONE: (800) 941-1111
CONCIERGE

DIRECTIONS

Property Details

- PHOTO GALLERY
- HOTEL POLICIES
- DIRECTIONS & PARKING

OMNI INTERLOCKEN HOTEL POLICIES



Show

[HOTEL INFOGALLERYMAP](#)

GRAND TOTAL

CONFIDENTIAL

Feb 18 - Feb 22

1 room, 2 guests

[MODIFY](#)

Arrival Date

Wed, Feb 18th 2026

Nights

4 nights

Guests

2 adults

Rooms

1 room

Check-In

After 4:00 PM MST

Check-Out

Before 11:00 AM MST

DELUXE ROOM - 2 QUEENS

\$812.16 USD

[VIEW DETAILS](#)

Cancel by 12PM on 02/15/26 to avoid \$203.04 penalty.
Deposit of 203.04 is due by 12/03/25

GRAND TOTAL

\$812.16 USD

DUE TODAY

~~\$203.04 USD~~

DEPOSIT INFORMATION

BANK ACCOUNT: _____ FUND _____

ACCOUNT: 461-E-36 6499-60-042-0-99-042 _____



SUBMITTED BY: Deb Kelley
CAMPUS/DEPT.: Admin/Fine Arts
SUBMISSION DATE: 1-9-26

2025 - 2026 CCISD DONATION ACCEPTANCE FORM

Per policy CDC (LOCAL): gifts, grants, or bequests of less than \$15,000 in value may be accepted by the Superintendent. Restriction or contingencies as to the use of gifts, grants, or bequests shall be allowed by special board action only, with the Board reserving the right to remove them as conditions warrant.

If funds are not spent by August 31 of the current fiscal year, then further board action will be required to approve the designation of funds for a specific purpose.

Acceptance of Monetary Gifts, Grants and Other Revenues from Private Sources

Donor (Entity) Name: Copperas Cove Band and Guard Booster Club Contact Name: Julie Moser

Address: PO BOX 1575, COPPERAS COVE, TX 76522

Recipient Organization: CCHS BAND Amount (\$): \$15986.25

Are funds donated for a specific purpose? Yes No (General Donation) In-kind

If for a specific purpose, description is required: _____

Acceptance of Non-Monetary Gifts, Grants and Other Revenues from Private Sources

Type of Item Donated: CHECK Purpose: _____

Approval Signatures

Superintendent's Approval Yes No Signature: _____ Date: _____
Board Approval Yes No Signature: _____ Date: _____



Board of Trustees

Date of Meeting

Item Type

Item Name

District Goal

Summary
(Purpose/
Objective)

Fiscal Impact

Administrative
Recommendation

Attachments

Contact Person

E-Mail Address